

G = General Ledger Data; S =  
Supplemental Data

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

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

			2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	119,984,801.00	0.00	119,984,801.00	120,689,915.00	0.00	120,689,915.00	0.6%
2) Federal Revenue		8100-8299	25,000.00	23,411,655.00	23,436,655.00	25,000.00	23,505,392.00	23,530,392.00	0.4%
3) Other State Revenue		8300-8599	2,474,623.00	23,225,873.00	25,700,496.00	2,314,985.00	22,462,155.00	24,777,140.00	-3.6%
4) Other Local Revenue		8600-8799	2,023,241.00	9,963,018.00	11,986,259.00	1,886,218.00	10,758,018.00	12,644,236.00	5.5%
5) TOTAL, REVENUES			124,507,665.00	56,600,546.00	181,108,211.00	124,916,118.00	56,725,565.00	181,641,683.00	0.3%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	48,783,831.00	21,656,194.00	70,440,025.00	50,045,942.00	23,178,157.00	73,224,099.00	4.0%
2) Classified Salaries		2000-2999	14,081,574.00	10,423,745.00	24,505,319.00	15,446,931.00	10,734,293.00	26,181,224.00	6.8%
3) Employee Benefits		3000-3999	28,927,600.00	22,474,298.00	51,401,898.00	31,851,329.00	23,790,557.00	55,641,886.00	8.2%
4) Books and Supplies		4000-4999	2,822,566.00	8,477,019.00	11,299,585.00	4,537,602.00	11,619,152.00	16,156,754.00	43.0%
5) Services and Other Operating Expenditures		5000-5999	8,247,893.00	6,842,139.00	15,090,032.00	9,086,807.00	5,399,464.00	14,486,271.00	-4.0%
6) Capital Outlay		6000-6999	893,065.00	3,185,801.00	4,078,866.00	1,709,542.00	670,338.00	2,379,880.00	-41.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	605,742.00	824,341.00	1,430,083.00	622,794.00	1,215,542.00	1,838,336.00	28.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,436,166.00)	3,144,427.00	(291,739.00)	(3,431,443.00)	3,124,354.00	(307,089.00)	5.3%
9) TOTAL, EXPENDITURES			100,926,105.00	77,027,964.00	177,954,069.00	109,869,504.00	79,731,857.00	189,601,361.00	6.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			23,581,560.00	(20,427,418.00)	3,154,142.00	15,046,614.00	(23,006,292.00)	(7,959,678.00)	-352.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	3,564,096.00	0.00	3,564,096.00	3,592,000.00	0.00	3,592,000.00	0.8%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(22,285,218.00)	22,285,218.00	0.00	(23,830,595.00)	23,830,595.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(18,721,122.00)	22,285,218.00	3,564,096.00	(20,238,595.00)	23,830,595.00	3,592,000.00	0.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,860,438.00	1,857,800.00	6,718,238.00	(5,191,981.00)	824,303.00	(4,367,678.00)	-165.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	32,053,508.00	6,309,416.00	38,362,924.00	36,913,946.00	8,167,216.00	45,081,162.00	17.5%
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)			32,053,508.00	6,309,416.00	38,362,924.00	36,913,946.00	8,167,216.00	45,081,162.00	17.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			32,053,508.00	6,309,416.00	38,362,924.00	36,913,946.00	8,167,216.00	45,081,162.00	17.5%
2) Ending Balance, June 30 (E + F1e)			36,913,946.00	8,167,216.00	45,081,162.00	31,721,965.00	8,991,519.00	40,713,484.00	-9.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,200.00	0.00	25,200.00	25,200.00	0.00	25,200.00	0.0%
Stores		9712	191,134.00	0.00	191,134.00	191,134.00	0.00	191,134.00	0.0%
Prepaid Items		9713	1,222,768.00	504,161.73	1,726,929.73	1,222,768.00	0.00	1,222,768.00	-29.2%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	7,715,007.15	7,715,007.15	0.00	8,991,519.00	8,991,519.00	16.5%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	14,500,000.00	0.00	14,500,000.00	14,500,000.00	0.00	14,500,000.00	0.0%
STRS & PERS volatility	0000	9760	4,000,000.00		4,000,000.00			0.00	
Enrollment & Attendance volatility	0000	9760	5,000,000.00		5,000,000.00			0.00	
Transitional Kindergarten implementation	0000	9760	1,500,000.00		1,500,000.00			0.00	
Unexpected/Increased costs related to Special Education	0000	9760	4,000,000.00		4,000,000.00			0.00	
STRS & PERS volatility	0000	9760			0.00	4,000,000.00		4,000,000.00	
Enrollment & Attendance volatility	0000	9760			0.00	5,000,000.00		5,000,000.00	
Transitional Kindergarten implementation	0000	9760			0.00	1,500,000.00		1,500,000.00	
Unexpected/Increased costs related to Special Education	0000	9760			0.00	4,000,000.00		4,000,000.00	
d) Assigned									
Other Assignments		9780	5,357,394.00	0.00	5,357,394.00	5,590,341.00	0.00	5,590,341.00	4.3%
Board Reserve - 2%	0000	9780	3,559,081.00		3,559,081.00			0.00	
Board Reserve - 18-19 One-Time Funds	0000	9780	1,798,313.00		1,798,313.00			0.00	
Board Reserve - 2%	0000	9780			0.00	3,792,027.00		3,792,027.00	
Board Reserve - 18-19 One-Time Funds	0000	9780			0.00	1,798,314.00		1,798,314.00	
e) Unassigned/Unappropriated									

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)	
Reserve for Economic Uncertainties		9789	5,338,622.00	0.00	5,338,622.00	5,688,041.00	0.00	5,688,041.00	6.5%
Unassigned/Unappropriated Amount		9790	10,278,828.00	(51,952.88)	10,226,875.12	4,504,481.00	0.00	4,504,481.00	-56.0%
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	76,432,693.02	(4,541,643.91)	71,891,049.11				
1) Fair Value Adjustment to Cash in County Treasury		9111	155,290.67	0.00	155,290.67				
b) in Banks		9120	139,254.72	0.00	139,254.72				
c) in Revolving Cash Account		9130	22,005.00	0.00	22,005.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	22,615.34	0.00	22,615.34				
4) Due from Grantor Government		9290	42,443.62	168,203.78	210,647.40				
5) Due from Other Funds		9310	3,195.00	0.00	3,195.00				
6) Stores		9320	107,979.02	0.00	107,979.02				
7) Prepaid Expenditures		9330	817,323.63	504,161.73	1,321,485.36				
8) Other Current Assets		9340	2,500.00	0.00	2,500.00				
9) TOTAL, ASSETS			77,745,300.02	(3,869,278.40)	73,876,021.62				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	7,977,890.52	0.00	7,977,890.52				
2) Due to Grantor Governments		9590	2.00	59,631.07	59,633.07				
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	91,118.30	0.00	91,118.30				
6) TOTAL, LIABILITIES			8,069,010.82	59,631.07	8,128,641.89				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			69,676,289.20	(3,928,909.47)	65,747,379.73				
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	56,888,217.00	0.00	56,888,217.00	61,456,467.00	0.00	61,456,467.00	8.0%
Education Protection Account State Aid - Current Year		8012	17,705,325.00	0.00	17,705,325.00	13,842,189.00	0.00	13,842,189.00	-21.8%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	719,319.00	0.00	719,319.00	719,319.00	0.00	719,319.00	0.0%
Timber Yield Tax		8022	5,480.00	0.00	5,480.00	5,480.00	0.00	5,480.00	0.0%
Other Subventions/In-Lieu Taxes		8029	19,612.00	0.00	19,612.00	19,612.00	0.00	19,612.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	42,963,869.00	0.00	42,963,869.00	42,963,869.00	0.00	42,963,869.00	0.0%
Unsecured Roll Taxes		8042	3,635,532.00	0.00	3,635,532.00	3,635,532.00	0.00	3,635,532.00	0.0%
Prior Years' Taxes		8043	95,635.00	0.00	95,635.00	95,635.00	0.00	95,635.00	0.0%
Supplemental Taxes		8044	970,706.00	0.00	970,706.00	970,706.00	0.00	970,706.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(11,935,991.00)	0.00	(11,935,991.00)	(11,935,991.00)	0.00	(11,935,991.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	14,051,208.00	0.00	14,051,208.00	14,051,208.00	0.00	14,051,208.00	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			125,118,912.00	0.00	125,118,912.00	125,824,026.00	0.00	125,824,026.00	0.6%
<b>LCFF Transfers</b>									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(5,134,111.00)	0.00	(5,134,111.00)	(5,134,111.00)	0.00	(5,134,111.00)	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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, LCFF SOURCES			119,984,801.00	0.00	119,984,801.00	120,689,915.00	0.00	120,689,915.00	0.6%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	2,468,432.00	2,468,432.00	0.00	2,706,314.00	2,706,314.00	9.6%
Special Education Discretionary Grants		8182	0.00	213,717.00	213,717.00	0.00	794,732.00	794,732.00	271.9%
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	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		3,073,937.00	3,073,937.00		3,519,555.00	3,519,555.00	14.5%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		506,774.00	506,774.00		580,548.00	580,548.00	14.6%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290		11,760.00	11,760.00		167,850.00	167,850.00	1,327.3%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		1,614,222.00	1,614,222.00		1,783,432.00	1,783,432.00	10.5%
Career and Technical Education	3500-3599	8290		95,039.00	95,039.00		119,492.00	119,492.00	25.7%
All Other Federal Revenue	All Other	8290	0.00	15,427,774.00	15,427,774.00	0.00	13,833,469.00	13,833,469.00	-10.3%
TOTAL, FEDERAL REVENUE			25,000.00	23,411,655.00	23,436,655.00	25,000.00	23,505,392.00	23,530,392.00	0.4%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	502,137.00	0.00	502,137.00	504,985.00	0.00	504,985.00	0.6%
Lottery - Unrestricted and Instructional Materials		8560	1,971,586.00	773,731.00	2,745,317.00	1,809,300.00	721,500.00	2,530,800.00	-7.8%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		1,236,228.00	1,236,228.00		1,415,618.00	1,415,618.00	14.5%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		104,176.00	104,176.00		173,220.00	173,220.00	66.3%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		365,524.00	365,524.00		602,605.00	602,605.00	64.9%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		40,000.00	40,000.00		0.00	0.00	-100.0%
All Other State Revenue	All Other	8590	900.00	20,706,214.00	20,707,114.00	700.00	19,549,212.00	19,549,912.00	-5.6%
TOTAL, OTHER STATE REVENUE			2,474,623.00	23,225,873.00	25,700,496.00	2,314,985.00	22,462,155.00	24,777,140.00	-3.6%
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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)	
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	121,892.00	0.00	121,892.00	187,868.00	0.00	187,868.00	54.1%
Interest		8660	260,000.00	0.00	260,000.00	250,000.00	0.00	250,000.00	-3.8%
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	206,190.00	0.00	206,190.00	158,280.00	0.00	158,280.00	-23.2%
Transportation Fees From Individuals		8675	17,500.00	0.00	17,500.00	20,000.00	0.00	20,000.00	14.3%
Interagency Services		8677	386,453.00	10,500.00	396,953.00	377,000.00	10,500.00	387,500.00	-2.4%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,031,206.00	805,446.00	1,836,652.00	893,070.00	843,487.00	1,736,557.00	-5.4%
Tuition		8710	0.00	197,598.00	197,598.00	0.00	165,658.00	165,658.00	-16.2%
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		8,949,474.00	8,949,474.00		9,738,373.00	9,738,373.00	8.8%
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			2,023,241.00	9,963,018.00	11,986,259.00	1,886,218.00	10,758,018.00	12,644,236.00	5.5%
TOTAL, REVENUES			124,507,665.00	56,600,546.00	181,108,211.00	124,916,118.00	56,725,565.00	181,641,683.00	0.3%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	40,609,213.00	15,280,680.00	55,889,893.00	40,039,469.00	18,243,826.00	58,283,295.00	4.3%
Certificated Pupil Support Salaries		1200	3,558,758.00	3,174,710.00	6,733,468.00	3,849,709.00	3,176,838.00	7,026,547.00	4.4%
Certificated Supervisors' and Administrators' Salaries		1300	3,548,739.00	2,288,308.00	5,837,047.00	5,101,513.00	929,259.00	6,030,772.00	3.3%
Other Certificated Salaries		1900	1,067,121.00	912,496.00	1,979,617.00	1,055,251.00	828,234.00	1,883,485.00	-4.9%
TOTAL, CERTIFICATED SALARIES			48,783,831.00	21,656,194.00	70,440,025.00	50,045,942.00	23,178,157.00	73,224,099.00	4.0%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,023,978.00	7,397,412.00	8,421,390.00	1,774,421.00	7,502,158.00	9,276,579.00	10.2%
Classified Support Salaries		2200	5,075,255.00	1,718,101.00	6,793,356.00	5,497,110.00	1,905,664.00	7,402,774.00	9.0%
Classified Supervisors' and Administrators' Salaries		2300	1,005,932.00	316,273.00	1,322,205.00	1,090,204.00	324,841.00	1,415,045.00	7.0%
Clerical, Technical and Office Salaries		2400	5,246,989.00	367,477.00	5,614,466.00	5,250,360.00	373,279.00	5,623,639.00	0.2%
Other Classified Salaries		2900	1,729,420.00	624,482.00	2,353,902.00	1,834,836.00	628,351.00	2,463,187.00	4.6%
TOTAL, CLASSIFIED SALARIES			14,081,574.00	10,423,745.00	24,505,319.00	15,446,931.00	10,734,293.00	26,181,224.00	6.8%
EMPLOYEE BENEFITS									
STRS		3101-3102	7,701,567.00	10,394,423.00	18,095,990.00	9,109,510.00	11,448,337.00	20,557,847.00	13.6%
PERS		3201-3202	3,201,557.00	2,602,055.00	5,803,612.00	4,040,681.00	3,011,308.00	7,051,989.00	21.5%
OASDI/Medicare/Alternative		3301-3302	1,886,513.00	1,178,841.00	3,065,354.00	1,999,645.00	1,210,285.00	3,209,930.00	4.7%
Health and Welfare Benefits		3401-3402	11,851,250.00	6,212,902.00	18,064,152.00	12,141,578.00	6,025,737.00	18,167,315.00	0.6%
Unemployment Insurance		3501-3502	320,744.00	188,701.00	509,445.00	332,532.00	170,125.00	502,657.00	-1.3%
Workers' Compensation		3601-3602	1,348,381.00	681,239.00	2,029,620.00	1,395,360.00	712,628.00	2,107,988.00	3.9%
OPEB, Allocated		3701-3702	1,552,034.00	789,428.00	2,341,462.00	1,809,601.00	790,500.00	2,600,101.00	11.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Employee Benefits		3901-3902	1,065,554.00	426,709.00	1,492,263.00	1,022,422.00	421,637.00	1,444,059.00	-3.2%
TOTAL, EMPLOYEE BENEFITS			28,927,600.00	22,474,298.00	51,401,898.00	31,851,329.00	23,790,557.00	55,641,886.00	8.2%
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	324,650.00	418,386.00	743,036.00	484,266.00	973,581.00	1,457,847.00	96.2%
Books and Other Reference Materials		4200	58,812.00	170,107.00	228,919.00	867,279.00	14,842.00	882,121.00	285.3%
Materials and Supplies		4300	1,852,522.00	5,576,860.00	7,429,382.00	2,641,210.00	5,255,612.00	7,896,822.00	6.3%
Noncapitalized Equipment		4400	586,582.00	2,311,666.00	2,898,248.00	544,847.00	5,375,117.00	5,919,964.00	104.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,822,566.00	8,477,019.00	11,299,585.00	4,537,602.00	11,619,152.00	16,156,754.00	43.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	114,621.00	239,065.00	353,686.00	139,025.00	496,286.00	635,311.00	79.6%
Dues and Memberships		5300	29,177.00	4,835.00	34,012.00	33,175.00	3,225.00	36,400.00	7.0%
Insurance	5400 - 5450		1,324,888.00	0.00	1,324,888.00	1,387,388.00	0.00	1,387,388.00	4.7%
Operations and Housekeeping Services		5500	3,677,000.00	4,000.00	3,681,000.00	3,830,000.00	4,000.00	3,834,000.00	4.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	316,574.00	336,024.00	652,598.00	337,387.00	406,760.00	744,147.00	14.0%
Transfers of Direct Costs		5710	(122,612.00)	122,612.00	0.00	(86,300.00)	86,300.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	5,420.00	5,203.00	10,623.00	18,437.00	700.00	19,137.00	80.1%
Professional/Consulting Services and Operating Expenditures		5800	2,483,000.00	6,116,530.00	8,599,530.00	2,952,695.00	4,387,673.00	7,340,368.00	-14.6%
Communications		5900	419,825.00	13,870.00	433,695.00	475,000.00	14,520.00	489,520.00	12.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,247,893.00	6,842,139.00	15,090,032.00	9,086,807.00	5,399,464.00	14,486,271.00	-4.0%
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	477,380.00	0.00	477,380.00	1,293,380.00	0.00	1,293,380.00	170.9%
Buildings and Improvements of Buildings		6200	0.00	960,011.00	960,011.00	0.00	243,000.00	243,000.00	-74.7%
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	415,685.00	2,225,790.00	2,641,475.00	416,162.00	427,338.00	843,500.00	-68.1%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			893,065.00	3,185,801.00	4,078,866.00	1,709,542.00	670,338.00	2,379,880.00	-41.7%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	8,355.00	0.00	8,355.00	0.00	0.00	0.00	-100.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	254,072.00	824,341.00	1,078,413.00	279,479.00	1,215,542.00	1,495,021.00	38.6%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	12,928.00	0.00	12,928.00	9,867.00	0.00	9,867.00	-23.7%
Other Debt Service - Principal		7439	330,387.00	0.00	330,387.00	333,448.00	0.00	333,448.00	0.9%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			605,742.00	824,341.00	1,430,083.00	622,794.00	1,215,542.00	1,838,336.00	28.5%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(3,144,427.00)	3,144,427.00	0.00	(3,124,354.00)	3,124,354.00	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)	
Transfers of Indirect Costs - Interfund		7350	(291,739.00)	0.00	(291,739.00)	(307,089.00)	0.00	(307,089.00)	5.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(3,436,166.00)	3,144,427.00	(291,739.00)	(3,431,443.00)	3,124,354.00	(307,089.00)	5.3%
TOTAL, EXPENDITURES			100,926,105.00	77,027,964.00	177,954,069.00	109,869,504.00	79,731,857.00	189,601,361.00	6.5%
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	3,444,096.00	0.00	3,444,096.00	3,502,000.00	0.00	3,502,000.00	1.7%
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	120,000.00	0.00	120,000.00	90,000.00	0.00	90,000.00	-25.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,564,096.00	0.00	3,564,096.00	3,592,000.00	0.00	3,592,000.00	0.8%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(22,285,218.00)	22,285,218.00	0.00	(23,830,595.00)	23,830,595.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(22,285,218.00)	22,285,218.00	0.00	(23,830,595.00)	23,830,595.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			(18,721,122.00)	22,285,218.00	3,564,096.00	(20,238,595.00)	23,830,595.00	3,592,000.00	0.8%



			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	119,984,801.00	0.00	119,984,801.00	120,689,915.00	0.00	120,689,915.00	0.6%
2) Federal Revenue		8100-8299	25,000.00	23,411,655.00	23,436,655.00	25,000.00	23,505,392.00	23,530,392.00	0.4%
3) Other State Revenue		8300-8599	2,474,623.00	23,225,873.00	25,700,496.00	2,314,985.00	22,462,155.00	24,777,140.00	-3.6%
4) Other Local Revenue		8600-8799	2,023,241.00	9,963,018.00	11,986,259.00	1,886,218.00	10,758,018.00	12,644,236.00	5.5%
5) TOTAL, REVENUES			124,507,665.00	56,600,546.00	181,108,211.00	124,916,118.00	56,725,565.00	181,641,683.00	0.3%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600- 7699	62,216,000.00	49,647,252.00	111,863,252.00	65,016,830.00	54,854,057.00	119,870,887.00	7.2%
2) Instruction - Related Services	2000-2999		9,487,581.00	4,125,055.00	13,612,636.00	11,817,729.00	2,393,842.00	14,211,571.00	4.4%
3) Pupil Services	3000-3999		11,471,102.00	9,776,907.00	21,248,009.00	12,319,787.00	7,548,848.00	19,868,635.00	-6.5%
4) Ancillary Services	4000-4999		1,047,555.00	456,777.00	1,504,332.00	1,175,239.00	248,665.00	1,423,904.00	-5.3%
5) Community Services	5000-5999		76,500.00	0.00	76,500.00	55,000.00	0.00	55,000.00	-28.1%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		6,607,374.00	4,724,830.00	11,332,204.00	7,919,958.00	6,711,794.00	14,631,752.00	29.1%
8) Plant Services	8000-8999		9,414,251.00	7,472,802.00	16,887,053.00	10,942,167.00	6,759,109.00	17,701,276.00	4.8%
9) Other Outgo	9000-9999		605,742.00	824,341.00	1,430,083.00	622,794.00	1,215,542.00	1,838,336.00	28.5%
10) TOTAL, EXPENDITURES			100,926,105.00	77,027,964.00	177,954,069.00	109,869,504.00	79,731,857.00	189,601,361.00	6.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			23,581,560.00	(20,427,418.00)	3,154,142.00	15,046,614.00	(23,006,292.00)	(7,959,678.00)	-352.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	3,564,096.00	0.00	3,564,096.00	3,592,000.00	0.00	3,592,000.00	0.8%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(22,285,218.00)	22,285,218.00	0.00	(23,830,595.00)	23,830,595.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(18,721,122.00)	22,285,218.00	3,564,096.00	(20,238,595.00)	23,830,595.00	3,592,000.00	0.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,860,438.00	1,857,800.00	6,718,238.00	(5,191,981.00)	824,303.00	(4,367,678.00)	-165.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	32,053,508.00	6,309,416.00	38,362,924.00	36,913,946.00	8,167,216.00	45,081,162.00	17.5%
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)			32,053,508.00	6,309,416.00	38,362,924.00	36,913,946.00	8,167,216.00	45,081,162.00	17.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			32,053,508.00	6,309,416.00	38,362,924.00	36,913,946.00	8,167,216.00	45,081,162.00	17.5%
2) Ending Balance, June 30 (E + F1e)			36,913,946.00	8,167,216.00	45,081,162.00	31,721,965.00	8,991,519.00	40,713,484.00	-9.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,200.00	0.00	25,200.00	25,200.00	0.00	25,200.00	0.0%
Stores		9712	191,134.00	0.00	191,134.00	191,134.00	0.00	191,134.00	0.0%
Prepaid Items		9713	1,222,768.00	504,161.73	1,726,929.73	1,222,768.00	0.00	1,222,768.00	-29.2%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	7,715,007.15	7,715,007.15	0.00	8,991,519.00	8,991,519.00	16.5%
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	14,500,000.00	0.00	14,500,000.00	14,500,000.00	0.00	14,500,000.00	0.0%
STRS & PERS volatility	0000	9760	4,000,000.00		4,000,000.00			0.00	
Enrollment & Attendance volatility	0000	9760	5,000,000.00		5,000,000.00			0.00	
Transitional Kindergarten implementation	0000	9760	1,500,000.00		1,500,000.00			0.00	
Unexpected/Increased costs related to Special Education	0000	9760	4,000,000.00		4,000,000.00			0.00	
STRS & PERS volatility	0000	9760			0.00	4,000,000.00		4,000,000.00	
Enrollment & Attendance volatility	0000	9760			0.00	5,000,000.00		5,000,000.00	
Transitional Kindergarten implementation	0000	9760			0.00	1,500,000.00		1,500,000.00	
Unexpected/Increased costs related to Special Education	0000	9760			0.00	4,000,000.00		4,000,000.00	
d) Assigned									
Other Assignments (by Resource/Object)		9780	5,357,394.00	0.00	5,357,394.00	5,590,341.00	0.00	5,590,341.00	4.3%
Board Reserve - 2%	0000	9780	3,559,081.00		3,559,081.00			0.00	
Board Reserve - 18-19 One-Time Funds	0000	9780	1,798,313.00		1,798,313.00			0.00	
Board Reserve - 2%	0000	9780			0.00	3,792,027.00		3,792,027.00	
Board Reserve - 18-19 One-Time Funds	0000	9780			0.00	1,798,314.00		1,798,314.00	

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)	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	5,338,622.00	0.00	5,338,622.00	5,688,041.00	0.00	5,688,041.00	6.5%
Unassigned/Unappropriated Amount		9790	10,278,828.00	(51,952.88)	10,226,875.12	4,504,481.00	0.00	4,504,481.00	-56.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
2600	Expanded Learning Opportunities Program	1,900,865.46	5,630,048.00
6266	Educator Effectiveness, FY 2021-22	2,482,262.00	2,936,069.00
6500	Special Education	86,499.00	0.00
6536	Special Ed: Dispute Prevention and Dispute Resolution	158,056.00	0.00
6537	Special Ed: Learning Recovery Support	812,857.00	0.00
6547	Special Education Early Intervention Preschool Grant	600,127.00	0.00
7311	Classified School Employee Professional Development Block Grant	79,980.00	58,217.00
7388	SB 117 COVID-19 LEA Response Funds	190,877.00	0.00
7810	Other Restricted State	308,999.00	0.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	449,728.69	308,411.00
9010	Other Restricted Local	644,756.00	58,774.00
Total, Restricted Balance		7,715,007.15	8,991,519.00

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	545,901.00	545,901.00	0.0%
5) TOTAL, REVENUES			545,901.00	545,901.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	2,290.00	2,290.00	0.0%
2) Classified Salaries		2000-2999	500.00	500.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	336,476.00	336,476.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	182,915.00	182,915.00	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			522,181.00	522,181.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			23,720.00	23,720.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			23,720.00	23,720.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,063,474.00	1,087,194.00	2.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,063,474.00	1,087,194.00	2.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,063,474.00	1,087,194.00	2.2%
2) Ending Balance, June 30 (E + F1e)			1,087,194.00	1,110,914.00	2.2%
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	107,705.92	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	979,488.08	1,110,914.00	13.4%
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%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	943,852.45		
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	16,455.84		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	107,705.92		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,068,014.21		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	4,540.52		
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			4,540.52		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			1,063,473.69		
<b>REVENUES</b>					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	31.00	31.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	545,870.00	545,870.00	0.0%
TOTAL, REVENUES			545,901.00	545,901.00	0.0%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	2,290.00	2,290.00	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			2,290.00	2,290.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	500.00	500.00	0.0%
TOTAL, CLASSIFIED SALARIES			500.00	500.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Materials and Supplies		4300	326,476.00	326,476.00	0.0%
Noncapitalized Equipment		4400	10,000.00	10,000.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, BOOKS AND SUPPLIES			336,476.00	336,476.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	9,415.00	9,415.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,000.00	5,000.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	168,500.00	168,500.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			182,915.00	182,915.00	0.0%
<b>CAPITAL OUTLAY</b>					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			522,181.00	522,181.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a- b + c - d + e)			0.00	0.00	0.0%



Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	545,901.00	545,901.00	0.0%
5) TOTAL, REVENUES			545,901.00	545,901.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		522,181.00	522,181.00	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			522,181.00	522,181.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			23,720.00	23,720.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			23,720.00	23,720.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,063,474.00	1,087,194.00	2.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,063,474.00	1,087,194.00	2.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,063,474.00	1,087,194.00	2.2%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
2) Ending Balance, June 30 (E + F1e)			1,087,194.00	1,110,914.00	2.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	107,705.92	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	979,488.08	1,110,914.00	13.4%
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	979,488.08	1,110,914.00
Total, Restricted Balance		979,488.08	1,110,914.00

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	48,400.00	0.00	-100.0%
3) Other State Revenue		8300-8599	1,233,405.00	1,326,463.00	7.5%
4) Other Local Revenue		8600-8799	10,618.00	2,100.00	-80.2%
5) TOTAL, REVENUES			1,292,423.00	1,328,563.00	2.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	323,256.00	300,964.00	-6.9%
2) Classified Salaries		2000-2999	306,380.00	374,773.00	22.3%
3) Employee Benefits		3000-3999	415,030.00	437,614.00	5.4%
4) Books and Supplies		4000-4999	156,018.00	82,231.00	-47.3%
5) Services and Other Operating Expenditures		5000-5999	8,706.00	12,764.00	46.6%
6) Capital Outlay		6000-6999	0.00	89,350.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	70,408.00	72,328.00	2.7%
9) TOTAL, EXPENDITURES			1,279,798.00	1,370,024.00	7.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			12,625.00	(41,461.00)	-428.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			12,625.00	(41,461.00)	-428.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	229,605.00	242,230.00	5.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			229,605.00	242,230.00	5.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			229,605.00	242,230.00	5.5%
2) Ending Balance, June 30 (E + F1e)			242,230.00	200,769.00	-17.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	242,230.00	200,769.00	-17.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	391,968.01		
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			391,968.01		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G9 + H2) - (I6 + J2)			391,968.01		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	48,400.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			48,400.00	0.00	-100.0%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	1,233,405.00	1,326,463.00	7.5%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,233,405.00	1,326,463.00	7.5%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	2,800.00	2,100.00	-25.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	7,800.00	0.00	-100.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	18.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,618.00	2,100.00	-80.2%
TOTAL, REVENUES			1,292,423.00	1,328,563.00	2.8%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	212,862.00	206,070.00	-3.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Certificated Supervisors' and Administrators' Salaries		1300	110,394.00	94,894.00	-14.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			323,256.00	300,964.00	-6.9%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	306,380.00	359,383.00	17.3%
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	15,390.00	New
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			306,380.00	374,773.00	22.3%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	30,136.00	48,799.00	61.9%
PERS		3201-3202	103,295.00	109,686.00	6.2%
OASDI/Medicare/Alternative		3301-3302	38,962.00	36,725.00	-5.7%
Health and Welfare Benefits		3401-3402	193,573.00	188,109.00	-2.8%
Unemployment Insurance		3501-3502	3,219.00	3,465.00	7.6%
Workers' Compensation		3601-3602	13,659.00	14,590.00	6.8%
OPEB, Allocated		3701-3702	17,711.00	19,056.00	7.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	14,475.00	17,184.00	18.7%
TOTAL, EMPLOYEE BENEFITS			415,030.00	437,614.00	5.4%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	27,750.00	0.00	-100.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	90,926.00	71,231.00	-21.7%
Noncapitalized Equipment		4400	37,342.00	11,000.00	-70.5%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			156,018.00	82,231.00	-47.3%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	100.00	1,614.00	1,514.0%
Dues and Memberships		5300	1,380.00	1,400.00	1.4%
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	7,226.00	9,750.00	34.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,706.00	12,764.00	46.6%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	89,350.00	New
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	89,350.00	New
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Transfers of Indirect Costs - Interfund		7350	70,408.00	72,328.00	2.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			70,408.00	72,328.00	2.7%
TOTAL, EXPENDITURES			1,279,798.00	1,370,024.00	7.1%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	48,400.00	0.00	-100.0%
3) Other State Revenue		8300-8599	1,233,405.00	1,326,463.00	7.5%
4) Other Local Revenue		8600-8799	10,618.00	2,100.00	-80.2%
5) TOTAL, REVENUES			1,292,423.00	1,328,563.00	2.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		1,050,324.00	1,041,734.00	-0.8%
2) Instruction - Related Services	2000-2999		152,479.00	166,612.00	9.3%
3) Pupil Services	3000-3999		6,587.00	0.00	-100.0%
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		70,408.00	72,328.00	2.7%
8) Plant Services	8000-8999		0.00	89,350.00	New
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,279,798.00	1,370,024.00	7.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			12,625.00	(41,461.00)	-428.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			12,625.00	(41,461.00)	-428.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	229,605.00	242,230.00	5.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			229,605.00	242,230.00	5.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			229,605.00	242,230.00	5.5%
2) Ending Balance, June 30 (E + F1e)			242,230.00	200,769.00	-17.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	242,230.00	200,769.00	-17.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
5059	Child Development: ARP California State Preschool Program One-time Stipend	32,400.00	0.00
6130	Child Development: Center-Based Reserve Account	198,969.00	200,769.00
9010	Other Restricted Local	10,861.00	0.00
Total, Restricted Balance		242,230.00	200,769.00

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	7,185,414.00	6,752,349.00	-6.0%
3) Other State Revenue		8300-8599	510,371.00	460,115.00	-9.8%
4) Other Local Revenue		8600-8799	44,178.00	40,405.00	-8.5%
5) TOTAL, REVENUES			7,739,963.00	7,252,869.00	-6.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,046,918.00	2,221,002.00	8.5%
3) Employee Benefits		3000-3999	1,290,701.00	1,472,237.00	14.1%
4) Books and Supplies		4000-4999	3,277,382.00	3,554,398.00	8.5%
5) Services and Other Operating Expenditures		5000-5999	154,745.00	151,303.00	-2.2%
6) Capital Outlay		6000-6999	123,180.00	102,293.00	-17.0%
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	221,331.00	234,761.00	6.1%
9) TOTAL, EXPENDITURES			7,114,257.00	7,735,994.00	8.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			625,706.00	(483,125.00)	-177.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			625,706.00	(483,125.00)	-177.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	487,958.00	1,113,664.00	128.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			487,958.00	1,113,664.00	128.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			487,958.00	1,113,664.00	128.2%
2) Ending Balance, June 30 (E + F1e)			1,113,664.00	630,539.00	-43.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	90,737.85	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,022,926.15	630,539.00	-38.4%
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%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	376,889.36		
1) Fair Value Adjustment to Cash in County Treasury		9111	155.10		
b) in Banks		9120	11,238.24		
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	90,737.85		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			479,020.55		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	3,195.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			3,195.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G9 + H2) - (I6 + J2)			475,825.55		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	7,179,600.00	6,752,349.00	-6.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	5,814.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			7,185,414.00	6,752,349.00	-6.0%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	510,371.00	460,115.00	-9.8%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			510,371.00	460,115.00	-9.8%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Leases and Rentals		8650	1,350.00	1,400.00	3.7%
Interest		8660	(2,998.00)	(4,995.00)	66.6%
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	45,826.00	44,000.00	-4.0%
TOTAL, OTHER LOCAL REVENUE			44,178.00	40,405.00	-8.5%
TOTAL, REVENUES			7,739,963.00	7,252,869.00	-6.3%
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	1,639,774.00	1,805,452.00	10.1%
Classified Supervisors' and Administrators' Salaries		2300	347,592.00	357,132.00	2.7%
Clerical, Technical and Office Salaries		2400	59,552.00	58,418.00	-1.9%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			2,046,918.00	2,221,002.00	8.5%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	426,289.00	510,207.00	19.7%
OASDI/Medicare/Alternative		3301-3302	158,766.00	170,361.00	7.3%
Health and Welfare Benefits		3401-3402	533,510.00	614,621.00	15.2%
Unemployment Insurance		3501-3502	10,516.00	11,381.00	8.2%
Workers' Compensation		3601-3602	44,280.00	47,922.00	8.2%
OPEB, Allocated		3701-3702	57,835.00	62,594.00	8.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	59,505.00	55,151.00	-7.3%
TOTAL, EMPLOYEE BENEFITS			1,290,701.00	1,472,237.00	14.1%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	466,056.00	503,538.00	8.0%
Noncapitalized Equipment		4400	86,326.00	40,000.00	-53.7%
Food		4700	2,725,000.00	3,010,860.00	10.5%
TOTAL, BOOKS AND SUPPLIES			3,277,382.00	3,554,398.00	8.5%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	900.00	1,000.00	11.1%
Dues and Memberships		5300	440.00	440.00	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	5,000.00	10,000.00	100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(10,623.00)	(19,137.00)	80.1%
Professional/Consulting Services and Operating Expenditures		5800	150,828.00	150,500.00	-0.2%
Communications		5900	8,200.00	8,500.00	3.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			154,745.00	151,303.00	-2.2%
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	23,662.00	0.00	-100.0%
Equipment		6400	99,518.00	102,293.00	2.8%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			123,180.00	102,293.00	-17.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	221,331.00	234,761.00	6.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			221,331.00	234,761.00	6.1%
TOTAL, EXPENDITURES			7,114,257.00	7,735,994.00	8.7%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					

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

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	7,185,414.00	6,752,349.00	-6.0%
3) Other State Revenue		8300-8599	510,371.00	460,115.00	-9.8%
4) Other Local Revenue		8600-8799	44,178.00	40,405.00	-8.5%
5) TOTAL, REVENUES			7,739,963.00	7,252,869.00	-6.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		6,864,381.00	7,491,361.00	9.1%
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		4,883.00	9,872.00	102.2%
7) General Administration	7000-7999		221,331.00	234,761.00	6.1%
8) Plant Services	8000-8999		23,662.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			7,114,257.00	7,735,994.00	8.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			625,706.00	(483,125.00)	-177.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			625,706.00	(483,125.00)	-177.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	487,958.00	1,113,664.00	128.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			487,958.00	1,113,664.00	128.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			487,958.00	1,113,664.00	128.2%
2) Ending Balance, June 30 (E + F1e)			1,113,664.00	630,539.00	-43.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	90,737.85	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,022,926.15	630,539.00	-38.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	997,926.15	630,539.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	25,000.00	0.00
Total, Restricted Balance		1,022,926.15	630,539.00

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	121,425.00	99,925.00	-17.7%
5) TOTAL, REVENUES			121,425.00	99,925.00	-17.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	418,975.00	150,000.00	-64.2%
5) Services and Other Operating Expenditures		5000-5999	398,640.00	81,172.00	-79.6%
6) Capital Outlay		6000-6999	6,512,973.00	14,300,000.00	119.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,330,588.00	14,531,172.00	98.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(7,209,163.00)	(14,431,247.00)	100.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	52,000,000.00	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			52,000,000.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			44,790,837.00	(14,431,247.00)	-132.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,954,310.00	50,745,147.00	752.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,954,310.00	50,745,147.00	752.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,954,310.00	50,745,147.00	752.2%
2) Ending Balance, June 30 (E + F1e)			50,745,147.00	36,313,900.00	-28.4%
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	50,745,147.00	36,313,900.00	-28.4%
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%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	53,029,710.18		
1) Fair Value Adjustment to Cash in County Treasury		9111	42,288.15		
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			53,071,998.33		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			53,071,998.33		
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	121,425.00	99,925.00	-17.7%
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			121,425.00	99,925.00	-17.7%
TOTAL, REVENUES			121,425.00	99,925.00	-17.7%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	131,450.00	50,000.00	-62.0%
Noncapitalized Equipment		4400	287,525.00	100,000.00	-65.2%
TOTAL, BOOKS AND SUPPLIES			418,975.00	150,000.00	-64.2%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	80,000.00	0.00	-100.0%
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	318,640.00	81,172.00	-74.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			398,640.00	81,172.00	-79.6%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	1,300,000.00	New
Land Improvements		6170	0.00	1,000,000.00	New
Buildings and Improvements of Buildings		6200	6,326,973.00	12,000,000.00	89.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	186,000.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			6,512,973.00	14,300,000.00	119.6%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			7,330,588.00	14,531,172.00	98.2%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	52,000,000.00	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			52,000,000.00	0.00	-100.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			52,000,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	121,425.00	99,925.00	-17.7%
5) TOTAL, REVENUES			121,425.00	99,925.00	-17.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		7,185,588.00	14,531,172.00	102.2%
9) Other Outgo	9000-9999	Except 7600-7699	145,000.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			7,330,588.00	14,531,172.00	98.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			(7,209,163.00)	(14,431,247.00)	100.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	52,000,000.00	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			52,000,000.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			44,790,837.00	(14,431,247.00)	-132.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,954,310.00	50,745,147.00	752.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,954,310.00	50,745,147.00	752.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,954,310.00	50,745,147.00	752.2%
2) Ending Balance, June 30 (E + F1e)			50,745,147.00	36,313,900.00	-28.4%
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	50,745,147.00	36,313,900.00	-28.4%
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
9010	Other Restricted Local	50,745,147.00	36,313,900.00
Total, Restricted Balance		50,745,147.00	36,313,900.00

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,020,000.00	3,015,000.00	-25.0%
5) TOTAL, REVENUES			4,020,000.00	3,015,000.00	-25.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	384,125.00	385,127.00	0.3%
3) Employee Benefits		3000-3999	199,195.00	209,484.00	5.2%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	45,261.00	50,000.00	10.5%
6) Capital Outlay		6000-6999	4,040,582.00	1,000,000.00	-75.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,669,163.00	1,644,611.00	-64.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(649,163.00)	1,370,389.00	-311.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	120,000.00	90,000.00	-25.0%
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			(120,000.00)	(90,000.00)	-25.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(769,163.00)	1,280,389.00	-266.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,272,005.00	2,502,842.00	-23.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,272,005.00	2,502,842.00	-23.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,272,005.00	2,502,842.00	-23.5%
2) Ending Balance, June 30 (E + F1e)			2,502,842.00	3,783,231.00	51.2%
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	261.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,502,581.00	3,783,231.00	51.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	3,177,593.82		
1) Fair Value Adjustment to Cash in County Treasury		9111	24,651.92		
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	261.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3,202,506.74		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			3,202,506.74		
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	20,000.00	15,000.00	-25.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	4,000,000.00	3,000,000.00	-25.0%
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			4,020,000.00	3,015,000.00	-25.0%
TOTAL, REVENUES			4,020,000.00	3,015,000.00	-25.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	324,276.00	324,713.00	0.1%
Clerical, Technical and Office Salaries		2400	59,849.00	60,414.00	0.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			384,125.00	385,127.00	0.3%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	88,003.00	100,408.00	14.1%
OASDI/Medicare/Alternative		3301-3302	29,691.00	28,160.00	-5.2%
Health and Welfare Benefits		3401-3402	56,850.00	56,978.00	0.2%
Unemployment Insurance		3501-3502	2,111.00	1,942.00	-8.0%
Workers' Compensation		3601-3602	8,577.00	8,175.00	-4.7%
OPEB, Allocated		3701-3702	10,639.00	10,677.00	0.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	3,324.00	3,144.00	-5.4%
TOTAL, EMPLOYEE BENEFITS			199,195.00	209,484.00	5.2%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	45,261.00	50,000.00	10.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			45,261.00	50,000.00	10.5%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	4,040,582.00	1,000,000.00	-75.3%
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			4,040,582.00	1,000,000.00	-75.3%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			4,669,163.00	1,644,611.00	-64.8%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					



Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	120,000.00	90,000.00	-25.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			120,000.00	90,000.00	-25.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(120,000.00)	(90,000.00)	-25.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,020,000.00	3,015,000.00	-25.0%
5) TOTAL, REVENUES			4,020,000.00	3,015,000.00	-25.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		628,320.00	644,611.00	2.6%
8) Plant Services	8000-8999		4,040,843.00	1,000,000.00	-75.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,669,163.00	1,644,611.00	-64.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			(649,163.00)	1,370,389.00	-311.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	120,000.00	90,000.00	-25.0%
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			(120,000.00)	(90,000.00)	-25.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			(769,163.00)	1,280,389.00	-266.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,272,005.00	2,502,842.00	-23.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,272,005.00	2,502,842.00	-23.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,272,005.00	2,502,842.00	-23.5%
2) Ending Balance, June 30 (E + F1e)			2,502,842.00	3,783,231.00	51.2%
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	261.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,502,581.00	3,783,231.00	51.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	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	2,502,581.00	3,783,231.00
Total, Restricted Balance		2,502,581.00	3,783,231.00

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	7,542,910.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	35,000.00	15,000.00	-57.1%
5) TOTAL, REVENUES			7,577,910.00	15,000.00	-99.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	825,000.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	911,000.00	75,000.00	-91.8%
6) Capital Outlay		6000-6999	4,527,200.00	4,000,000.00	-11.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,263,200.00	4,075,000.00	-34.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,314,710.00	(4,060,000.00)	-408.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,314,710.00	(4,060,000.00)	-408.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,455,825.00	6,770,535.00	24.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,455,825.00	6,770,535.00	24.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,455,825.00	6,770,535.00	24.1%
2) Ending Balance, June 30 (E + F1e)			6,770,535.00	2,710,535.00	-60.0%
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	6,770,535.00	2,710,535.00	-60.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	8,712,573.98		
1) Fair Value Adjustment to Cash in County Treasury		9111	35,588.80		
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			8,748,162.78		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	295.43		
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			295.43		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			8,747,867.35		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	7,542,910.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			7,542,910.00	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	35,000.00	15,000.00	-57.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			35,000.00	15,000.00	-57.1%
TOTAL, REVENUES			7,577,910.00	15,000.00	-99.8%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	125,000.00	0.00	-100.0%
Noncapitalized Equipment		4400	700,000.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			825,000.00	0.00	-100.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	747,500.00	0.00	-100.0%
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	163,500.00	75,000.00	-54.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			911,000.00	75,000.00	-91.8%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	4,527,200.00	4,000,000.00	-11.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			4,527,200.00	4,000,000.00	-11.6%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			6,263,200.00	4,075,000.00	-34.9%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					

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

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	7,542,910.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	35,000.00	15,000.00	-57.1%
5) TOTAL, REVENUES			7,577,910.00	15,000.00	-99.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		6,263,200.00	4,075,000.00	-34.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			6,263,200.00	4,075,000.00	-34.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			1,314,710.00	(4,060,000.00)	-408.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			1,314,710.00	(4,060,000.00)	-408.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,455,825.00	6,770,535.00	24.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,455,825.00	6,770,535.00	24.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,455,825.00	6,770,535.00	24.1%
2) Ending Balance, June 30 (E + F1e)			6,770,535.00	2,710,535.00	-60.0%
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	6,770,535.00	2,710,535.00	-60.0%
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	6,770,535.00	2,710,535.00
Total, Restricted Balance		6,770,535.00	2,710,535.00

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,637,740.00	4,722,000.00	1.8%
5) TOTAL, REVENUES			4,637,740.00	4,722,000.00	1.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	246,300.00	105,000.00	-57.4%
5) Services and Other Operating Expenditures		5000-5999	713,400.00	683,100.00	-4.2%
6) Capital Outlay		6000-6999	3,015,000.00	500,000.00	-83.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	16,927.00	210,675.00	1,144.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,991,627.00	1,498,775.00	-62.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			646,113.00	3,223,225.00	398.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,444,096.00	3,502,000.00	1.7%
2) Other Sources/Uses					
a) Sources		8930-8979	1,915,000.00	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			(1,529,096.00)	(3,502,000.00)	129.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(882,983.00)	(278,775.00)	-68.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,797,692.00	1,914,709.00	-31.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,797,692.00	1,914,709.00	-31.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,797,692.00	1,914,709.00	-31.6%
2) Ending Balance, June 30 (E + F1e)			1,914,709.00	1,635,934.00	-14.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	66,958.84	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,847,750.16	1,635,934.00	-11.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2,184,417.82		
1) Fair Value Adjustment to Cash in County Treasury		9111	17,269.96		
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	66,958.84		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,268,646.62		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			2,268,646.62		
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	4,616,040.00	4,700,000.00	1.8%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	21,700.00	22,000.00	1.4%
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			4,637,740.00	4,722,000.00	1.8%
TOTAL, REVENUES			4,637,740.00	4,722,000.00	1.8%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	71,300.00	5,000.00	-93.0%
Noncapitalized Equipment		4400	175,000.00	100,000.00	-42.9%
TOTAL, BOOKS AND SUPPLIES			246,300.00	105,000.00	-57.4%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,500.00	0.00	-100.0%
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	711,900.00	683,100.00	-4.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			713,400.00	683,100.00	-4.2%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	500,000.00	New
Buildings and Improvements of Buildings		6200	3,015,000.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,015,000.00	500,000.00	-83.4%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	16,927.00	33,792.00	99.6%
Other Debt Service - Principal		7439	0.00	176,883.00	New
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			16,927.00	210,675.00	1,144.6%
TOTAL, EXPENDITURES			3,991,627.00	1,498,775.00	-62.5%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: Special Reserve Fund From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
From: Special Reserve Fund To: General Fund/CSSF		7612	3,444,096.00	3,502,000.00	1.7%
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			3,444,096.00	3,502,000.00	1.7%
<b>OTHER SOURCES/USES</b>					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	1,915,000.00	0.00	-100.0%
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			1,915,000.00	0.00	-100.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,529,096.00)	(3,502,000.00)	129.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,637,740.00	4,722,000.00	1.8%
5) TOTAL, REVENUES			4,637,740.00	4,722,000.00	1.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		3,909,700.00	1,288,100.00	-67.1%
9) Other Outgo	9000-9999	Except 7600-7699	81,927.00	210,675.00	157.1%
10) TOTAL, EXPENDITURES			3,991,627.00	1,498,775.00	-62.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			646,113.00	3,223,225.00	398.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,444,096.00	3,502,000.00	1.7%
2) Other Sources/Uses					
a) Sources		8930-8979	1,915,000.00	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			(1,529,096.00)	(3,502,000.00)	129.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			(882,983.00)	(278,775.00)	-68.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,797,692.00	1,914,709.00	-31.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,797,692.00	1,914,709.00	-31.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,797,692.00	1,914,709.00	-31.6%
2) Ending Balance, June 30 (E + F1e)			1,914,709.00	1,635,934.00	-14.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	66,958.84	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,847,750.16	1,635,934.00	-11.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
9010	Other Restricted Local	1,847,750.16	1,635,934.00
Total, Restricted Balance		1,847,750.16	1,635,934.00

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	20,426.00	40,600.00	98.8%
4) Other Local Revenue		8600-8799	14,070,840.00	15,457,398.00	9.9%
5) TOTAL, REVENUES			14,091,266.00	15,497,998.00	10.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	19,319,581.00	15,497,998.00	-19.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			19,319,581.00	15,497,998.00	-19.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(5,228,315.00)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	7,943,347.00	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			7,943,347.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,715,032.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,962,088.00	23,677,120.00	13.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,962,088.00	23,677,120.00	13.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,962,088.00	23,677,120.00	13.0%
2) Ending Balance, June 30 (E + F1e)			23,677,120.00	23,677,120.00	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	23,677,120.00	23,677,120.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	23,548,152.76		
1) Fair Value Adjustment to Cash in County Treasury		9111	128,970.90		
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			23,677,123.66		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			23,677,123.66		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	15,156.00	36,500.00	140.8%
Other Subventions/In-Lieu Taxes		8572	5,270.00	4,100.00	-22.2%
TOTAL, OTHER STATE REVENUE			20,426.00	40,600.00	98.8%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	13,279,814.00	14,225,923.00	7.1%
Unsecured Roll		8612	583,510.00	850,000.00	45.7%
Prior Years' Taxes		8613	9,775.00	12,225.00	25.1%
Supplemental Taxes		8614	118,706.00	232,250.00	95.7%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	79,035.00	137,000.00	73.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			14,070,840.00	15,457,398.00	9.9%
TOTAL, REVENUES			14,091,266.00	15,497,998.00	10.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	12,475,000.00	7,825,000.00	-37.3%
Bond Interest and Other Service Charges		7434	6,844,581.00	7,672,998.00	12.1%
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)			19,319,581.00	15,497,998.00	-19.8%
TOTAL, EXPENDITURES			19,319,581.00	15,497,998.00	-19.8%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
From: Bond Interest and Redemption Fund To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	7,943,347.00	0.00	-100.0%
(c) TOTAL, SOURCES			7,943,347.00	0.00	-100.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			7,943,347.00	0.00	-100.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	20,426.00	40,600.00	98.8%
4) Other Local Revenue		8600-8799	14,070,840.00	15,457,398.00	9.9%
5) TOTAL, REVENUES			14,091,266.00	15,497,998.00	10.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	19,319,581.00	15,497,998.00	-19.8%
10) TOTAL, EXPENDITURES			19,319,581.00	15,497,998.00	-19.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			(5,228,315.00)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	7,943,347.00	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			7,943,347.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			2,715,032.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,962,088.00	23,677,120.00	13.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,962,088.00	23,677,120.00	13.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,962,088.00	23,677,120.00	13.0%
2) Ending Balance, June 30 (E + F1e)			23,677,120.00	23,677,120.00	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	23,677,120.00	23,677,120.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
9010	Other Restricted Local	23,677,120.00	23,677,120.00
Total, Restricted Balance		23,677,120.00	23,677,120.00

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b>						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	11,100.36	11,100.36	11,826.40	10,968.32	10,968.32	11,100.36
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b>						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b>						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	11,100.36	11,100.36	11,826.40	10,968.32	10,968.32	11,100.36
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	28.81	28.81	28.81	28.81	28.81	28.81
b. Special Education-Special Day Class	3.20	3.20	3.20	3.20	3.20	3.20
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	32.01	32.01	32.01	32.01	32.01	32.01

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)	11,132.37	11,132.37	11,858.41	11,000.33	11,000.33	11,132.37
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Chico Unified School District  
2022-23 Cash Flow

	Estimated Jul	Estimated Aug	Estimated Sep	Estimated Oct	Estimated Nov	Estimated Dec	Estimated Jan	Estimated Feb	Estimated Mar	Estimated Apr	Estimated May	Estimated Jun	Estimated Accruals	Total	2022-23 Original
A. BEGINNING CASH	48,889,001	43,541,261	32,095,953	28,334,496	24,301,955	19,247,612	36,617,304	36,663,779	27,462,280	22,214,140	40,312,790	38,859,151			
B. RECEIPTS															
Principal Apportionment															
State Aid	3,011,367	3,011,367	5,408,169	5,408,169	5,408,169	5,408,169	5,408,169	4,793,604	4,793,604	4,793,604	4,793,604	4,793,604	4,424,866	61,456,467	61,456,467
EPA	0	0	3,460,547	0	0	3,460,547	0	0	3,460,547	0	0	3,460,547	0	13,842,189	13,842,189
Property Tax	0	0	0	50,525	3,890,453	21,220,655	353,678	0	0	21,170,130	3,295,085	0	544,843	50,525,370	50,525,370
In-Lieu Property Taxes	0	(308,047)	(616,093)	(410,729)	(410,729)	(410,729)	(410,729)	(410,729)	(698,239)	(333,717)	(333,717)	(333,717)	(456,936)	(5,134,111)	(5,134,111)
Federal Revenues	0	0	0	5,995,261	0	11,793	3,912,978	71,384	18,402	6,266,126	2,738,435	77,132	2,163,601	21,255,111	21,255,111
Other State Sources	245,000	2,317,778	1,415,059	1,293,193	945,195	2,266,217	1,258,498	462,000	1,549,006	1,559,839	511,570	642,887	613,607	15,079,849	15,079,849
Other Local Revenues	300,225	303,596	581,238	1,238,885	891,581	598,094	2,796,886	618,011	834,496	1,037,384	1,952,549	803,903	552,850	12,509,698	12,509,698
TOTAL RECEIPTS	3,556,592	5,324,694	10,248,920	13,575,305	10,724,670	32,554,747	13,319,480	5,534,270	9,957,816	34,493,367	12,957,525	9,444,356	7,842,831	169,534,573	169,534,573
C. DISBURSEMENTS															
Salaries & Benefits	(1,919,828)	(11,666,645)	(12,848,077)	(14,324,867)	(13,291,114)	(13,143,435)	(12,995,756)	(12,995,756)	(12,995,756)	(13,143,435)	(13,305,882)	(13,143,435)	(1,905,059)	(147,679,047)	(147,679,047)
Operating Expenditures	(2,764,332)	(2,937,103)	(2,695,224)	(3,109,874)	(2,487,899)	(2,073,250)	(2,073,250)	(1,727,708)	(2,073,250)	(2,764,332)	(2,764,332)	(3,455,415)	(3,628,183)	(34,554,152)	(34,554,152)
TOTAL DISBURSEMENTS	(4,684,161)	(14,603,748)	(15,543,301)	(17,434,741)	(15,779,013)	(15,216,685)	(15,069,005)	(14,723,464)	(15,069,006)	(15,907,768)	(16,070,214)	(16,598,850)	(5,533,242)	(182,233,199)	(182,233,199)
D. OTHER FINANCING															
Interfund Transfers															
Transfers In	0	0	0	0	0	0	1,796,000	0	0	0	1,796,000	0	0	3,592,000	3,592,000
Transfers Out	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Sources	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Contributions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL OTHER FINANCING	0	0	0	0	0	0	1,796,000	0	0	0	1,796,000	0	0	3,592,000	3,592,000
INTERFUND BORROWING															
Due From Other Funds (9310)	378,572	0	0	0	0	0	0	0	0	(350,000)	0	(150,000)	0	(500,000)	0
Due To Other Funds (9610)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL OTHER FINANCING	378,572	0	0	0	0	0	0	0	0	(350,000)	0	(150,000)	0	(500,000)	0
PY PRIOR YEAR															
Deferred Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Accounts Receivable															
State Aid - PY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Federal A/R	21,314	0	2,791,254	159,758	0	0	0	124,644	0	0	0	0	0	3,096,970	0
Other State A/R	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Local A/R	27,833	7,389	13,499	0	0	31,631	0	0	0	0	0	0	0	80,352	0
Accounts Payable															
Prior Year Adjustments	0	0	0	0	0	0	0	(136,949)	(136,949)	(136,949)	(136,949)	(136,949)	0	(684,747)	0
In-Lieu	0	0	0	(332,863)	0	0	0	0	0	0	0	0	0	(332,863)	0
Salaries & Benefits	(2,104,233)	(901,814)	0	0	0	0	0	0	0	0	0	0	0	(3,006,047)	0
Operating A/P	(2,543,658)	(1,271,829)	(1,271,829)	0	0	0	0	0	0	0	0	0	0	(5,087,316)	0
TOTAL PRIOR YEAR	(4,598,744)	(2,166,254)	1,532,925	(173,105)	0	31,631	0	(12,306)	(136,949)	(136,949)	(136,949)	(136,949)	0	(5,933,651)	0
E. NET INCREASE/DECREASE (B - C + D)	(5,347,740)	(11,445,308)	(3,761,457)	(4,032,542)	(5,054,343)	17,369,693	46,475	(9,201,500)	(5,248,139)	18,098,650	(1,453,638)	(7,441,444)	2,309,588	(15,540,277)	(9,106,626)
F. ENDING CASH (A + E)	43,541,261	32,095,953	28,334,496	24,301,955	19,247,612	36,617,304	36,663,779	27,462,280	22,214,140	40,312,790	38,859,151	31,417,708			
Auditor's Ending Cash	-	-	0	0	0	0	0	0	0	0	0	0			
Variance	43,541,261	32,095,953	28,334,496	24,301,955	19,247,612	36,617,304	36,663,779	27,462,280	22,214,140	40,312,790	38,859,151	31,417,708			

\*\*Notes for Original Budget:

1. Total Other Federal Revenues: Less Deferred Revenue (\$2,275,281)
2. Total Other State Revenues: Less STRS On-behalf (\$7,368,162) and Deferred Rev (\$2,329,129)
3. Total Other Local Revenues: Less PY Revenue (\$134,538)
4. Salaries and Benefits Expenditures: Less STRS On-behalf (\$7,368,162)

ANNUAL BUDGET REPORT:

July 1, 2022 Budget Adoption

Insert "X" in applicable boxes:

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

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

Budget available for inspection at:

Public Hearing:

Place: 1163 E. Seventh  
Street Chico, CA  
95928

Place: 2446 Marigold Avenue  
Chico, CA 95926

Date: June 17, 2022

Date: June 22, 2022

Time: 06:00 PM

Adoption  
Date: June 29, 2022

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

Clerk/Secretary of  
the Governing  
Board

(Original signature  
required)

Contact person for additional information on the budget reports:

Name: Jaclyn Kruger

Telephone: 530-891-3000

Assistant  
Title: Superintendent,  
Business Services

E-mail: jkruger@chicousd.org

Criteria and Standards Review Summary

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

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



3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.	X	
4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.	X	
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
9	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	
<b>SUPPLEMENTAL INFORMATION</b>			<b>No</b>	<b>Yes</b>
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?		X
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X

		If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2021-22) annual payment?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)		X
S9	Local Control and Accountability Plan (LCAP)	Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		X
		• Approval date for adoption of the LCAP or approval of an update to the LCAP:	Jun 29, 2022	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
<b>ADDITIONAL FISCAL INDICATORS</b>			<b>No</b>	<b>Yes</b>
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?		X
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
<b>ADDITIONAL FISCAL INDICATORS (continued)</b>			<b>No</b>	<b>Yes</b>
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?		X

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of  
Schools:

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

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

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

NVSIG - North Valley Schools Insurance Group

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

Signed

Date of  
Meeting: Jun  
29,  
2022

Clerk/Secretary of the Governing Board

(Original signature required)

For additional information on this certification, please contact:

Name:

Jaclyn Kruger

Title:

Assistant Superintendent, Business  
Services

Telephone:

530-891-3000

E-mail:

jkruiger@chicousd.org

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	73,224,099.00	301	0.00	303	73,224,099.00	305	2,919,850.00		307	70,304,249.00	309
2000 - Classified Salaries	26,181,224.00	311	0.00	313	26,181,224.00	315	1,759,230.00		317	24,421,994.00	319
3000 - Employ ee Benefits	55,641,886.00	321	2,600,101.00	323	53,041,785.00	325	1,287,022.00		327	51,754,763.00	329
4000 - Books, Supplies Equip Replace. (6500)	16,156,754.00	331	30,000.00	333	16,126,754.00	335	1,617,459.00		337	14,509,295.00	339
5000 - Services. . . & 7300 - Indirect Costs	14,179,182.00	341	25,000.00	343	14,154,182.00	345	1,438,266.00		347	12,715,916.00	349
TOTAL					182,728,044.00	365	TOTAL			173,706,217.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011. . . . .	1100	375
2. Salaries of Instructional Aides Per EC 41011. . . . .	2100	380
3. STRS. . . . .	3101 & 3102	382
4. PERS. . . . .	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	385
7. Unemployment Insurance. . . . .	3501 & 3502	390
8. Workers' Compensation Insurance. . . . .	3601 & 3602	392
9. OPEB, Active Employees (EC 41372). . . . .	3751 & 3752	0.00
10. Other Benefits (EC 22310). . . . .	3901 & 3902	903,655.00
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .		104,617,375.00
12. Less: Teacher and Instructional Aide Salaries and		

Benefits deducted in Column 2. ....	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). ....	1,543,243.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. ....		396
14. TOTAL SALARIES AND BENEFITS. ....	103,074,132.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. ....	.59	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') ....		

**PART III: DEFICIENCY AMOUNT**

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high) ....	.55	
2. Percentage spent by this district (Part II, Line 15) ....	.59	
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). ....	173,706,217.00	
5. Deficiency Amount (Part III, Line 3 times Line 4) ....	0.00	

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


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	70,440,025.00	301	0.00	303	70,440,025.00	305	2,820,115.00		307	67,619,910.00	309
2000 - Classified Salaries	24,505,319.00	311	0.00	313	24,505,319.00	315	1,683,567.00		317	22,821,752.00	319
3000 - Employee Benefits	51,401,898.00	321	2,341,462.00	323	49,060,436.00	325	1,188,725.00		327	47,871,711.00	329
4000 - Books, Supplies Equip Replace. (6500)	11,299,585.00	331	427,250.00	333	10,872,335.00	335	996,319.00		337	9,876,016.00	339
5000 - Services. . . & 7300 - Indirect Costs	14,798,293.00	341	84,750.00	343	14,713,543.00	345	1,172,380.00		347	13,541,163.00	349
TOTAL					169,591,658.00	365	TOTAL			161,730,552.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011. . . . .	1100	375
2. Salaries of Instructional Aides Per EC 41011. . . . .	2100	380
3. STRS. . . . .	3101 & 3102	382
4. PERS. . . . .	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	385
7. Unemployment Insurance. . . . .	3501 & 3502	390
8. Workers' Compensation Insurance. . . . .	3601 & 3602	392
9. OPEB, Active Employees (EC 41372). . . . .	3751 & 3752	0.00
10. Other Benefits (EC 22310). . . . .	3901 & 3902	958,944.00
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .		98,736,055.00
12. Less: Teacher and Instructional Aide Salaries and		

Benefits deducted in Column 2. ....	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). ....	1,208,783.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. ....		396
14. TOTAL SALARIES AND BENEFITS. ....	97,527,272.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. ....	.60	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') ....		

**PART III: DEFICIENCY AMOUNT**

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high) ....	.55	
2. Percentage spent by this district (Part II, Line 15) ....	.60	
3. Percentage below the minimum (Part III, Line 1 minus Line 2) ....	0.00	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). ....	161,730,552.00	
5. Deficiency Amount (Part III, Line 3 times Line 4) ....	0.00	

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




Section I - Expenditures	Funds 01, 09, and 62			2021-22 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	177,954,069.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	23,659,162.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	76,500.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	3,681,558.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	343,315.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100, 9200	7699, 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	197,598.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				4,298,971.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				149,995,936.00
<b>Section II - Expenditures Per ADA</b>				<b>2021-22 Annual ADA/Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				11,132.37
B. Expenditures per ADA (Line I.E divided by Line II.A)				13,473.85

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	139,372,484.27	11,748.86
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	139,372,484.27	11,748.86
B. Required effort (Line A.2 times 90%)	125,435,235.84	10,573.97
C. Current year expenditures (Line I.E and Line II.B)	149,995,936.00	13,473.85
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2023-24 may be reduced by the lower of the two percentages)	0.00%	0.00%
<b>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</b>		
<b>Description of Adjustments</b>	<b>Total Expenditures</b>	<b>Expenditures Per ADA</b>
N/A	0.00	0.00
N/A	0.00	0.00
N/A	0.00	0.00
N/A	0.00	0.00
N/A	0.00	0.00
Total adjustments to base expenditures	0.00	0.00

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

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

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

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

(Functions 7200-7700, goals 0000 and 9000)

5,551,161.00

2. Contracted general administrative positions not paid through payroll

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

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

--

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

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

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

138,454,619.00

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

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

4.01%

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

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

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

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

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

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

Retain supporting documentation.

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

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

0.00

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

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	5,656,768.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	3,307,155.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	76,250.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	172,575.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	585,622.69
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	1,828.76
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	9,800,199.45
9. Carry-Forward Adjustment (Part IV, Line F)	28,946.36
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	9,829,145.81

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	111,637,462.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	13,612,636.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	19,632,324.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,504,332.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	76,500.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,003,367.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	20,426.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	1,559,977.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	14,018,434.31
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	43,776.24
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	522,181.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,209,390.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	4,044,746.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	168,885,551.55

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

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

(Line A8 divided by Line B19)

5.80%

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

(Line A10 divided by Line B19)

5.82%

**Part IV - Carry-forward Adjustment**

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

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

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

9,800,199.45

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

1. Carry-forward adjustment from the second prior year

142,328.79

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

0.00

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

1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.87%) times Part III, Line B19); zero if negative

28,946.36

2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.87%) times Part III, Line B19) or (the highest rate used to recover costs from any program (7.65%) times Part III, Line B19); zero if positive

0.00

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

28,946.36

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

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

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

not applicable

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

not applicable

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

not applicable

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

1

**F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if****Option 2 or Option 3 is selected)**

28,946.36

Approved  
indirect cost  
rate: 5.87%

Highest rate  
used in any  
program: 7.65%

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

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	196,610.00	11,541.00	5.87%
01	3010	3,020,446.00	175,000.00	5.79%
01	3182	151,280.00	7,000.00	4.63%
01	3210	85,124.00	4,800.00	5.64%
01	3212	6,850,000.00	400,000.00	5.84%
01	3213	5,401,739.00	317,000.00	5.87%
01	3215	695,727.00	40,000.00	5.75%
01	3310	2,295,896.00	134,769.00	5.87%
01	3311	35,673.00	2,094.00	5.87%
01	3315	111,365.00	6,537.00	5.87%
01	3326	90,503.00	5,312.00	5.87%
01	3550	83,935.00	4,196.00	5.00%
01	4035	470,774.00	36,000.00	7.65%
01	4124	857,664.00	45,579.00	5.31%
01	4127	457,949.00	28,000.00	6.11%
01	4203	124,158.00	7,300.00	5.88%
01	5630	69,050.00	4,000.00	5.79%
01	5654	1,172,933.00	68,851.00	5.87%
01	6010	1,218,703.00	27,512.00	2.26%
01	6053	10,000.00	587.00	5.87%
01	6128	122,996.00	7,219.00	5.87%
01	6387	345,258.00	20,266.00	5.87%
01	6388	829,701.00	48,703.00	5.87%
01	6500	23,973,944.00	1,407,270.00	5.87%
01	6536	20,197.00	1,185.00	5.87%
01	6537	185,589.00	10,894.00	5.87%
01	6546	579,211.00	33,999.00	5.87%
01	6690	98,400.00	5,776.00	5.87%
01	7311	7,996.00	469.00	5.87%
01	7370	37,782.00	2,218.00	5.87%
01	7388	15,000.00	880.00	5.87%

01	7810	51,697.00	3,035.00	5.87%
01	8150	4,709,310.00	276,435.00	5.87%
12	5058	40,106.00	2,354.00	5.87%
12	6105	1,159,354.00	68,054.00	5.87%
13	5310	3,763,229.00	206,224.00	5.48%
13	5320	270,820.00	14,840.00	5.48%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		404,906.00	404,906.00
2. State Lottery Revenue	8560	1,971,586.00		773,731.00	2,745,317.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		1,971,586.00	0.00	1,178,637.00	3,150,223.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	1,971,586.00		0.00	1,971,586.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	0.00		469,806.00	469,806.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			303,925.00	303,925.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		1,971,586.00	0.00	773,731.00	2,745,317.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	0.00	0.00	404,906.00	404,906.00
<b>D. COMMENTS:</b>					

Online curriculum was purchased as an instructional material. Since it is an electronic version, it is coded to object 5800.



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

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

Chico Unified School District  
2022-23 Original Budget

UNRESTRICTED GENERAL FUND

**MULTI-YEAR PROJECTION**

		2022-23 Original Budget	Change	2023-24 Projected Budget	Change	2024-25 Projected Budget
<b>REVENUES</b>						
Local Control Funding Formula	8010-8099	120,689,915	4,966,557	125,656,472	4,144,955	129,801,427
Federal Sources	8100-8299	25,000	(25,000)	0	0	0
Other State Revenues	8300-8599	2,314,985	(5,562)	2,309,423	(17,969)	2,291,454
Other Local Revenues	8600-8799	1,886,218	(420,000)	1,466,218	0	1,466,218
<b>TOTAL REVENUES</b>		<b>124,916,118</b>	<b>4,515,995</b>	<b>129,432,113</b>	<b>4,126,986</b>	<b>133,559,099</b>
<b>EXPENDITURES</b>						
Certificated Salaries	1000-1999	50,045,942	6,343	50,052,285	242,758	50,295,043
Classified Salaries	2000-2999	15,446,931	308,467	15,755,398	360,636	16,116,034
Employee Benefits	3000-3999	31,851,329	(145,027)	31,706,302	99,157	31,805,460
Books and Supplies	4000-4999	4,537,602	(662,694)	3,874,908	100,000	3,974,908
Services, Other Operating Expenses	5000-5999	9,086,807	(99,467)	8,987,340	324,607	9,311,947
Capital Outlay	6000-6999	1,709,542	(1,443,380)	266,162	0	266,162
	7100-7299					
Other Outgo	7400-7499	622,794	0	622,794	0	622,794
Direct Support/Indirect Costs	7300-7399	(3,431,443)	245,853	(3,185,590)	0	(3,185,590)
<b>TOTAL EXPENDITURES</b>		<b>109,869,504</b>	<b>(1,789,905)</b>	<b>108,079,599</b>	<b>1,127,158</b>	<b>109,206,757</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>						
		<b>15,046,614</b>	<b>6,305,901</b>	<b>21,352,515</b>	<b>2,999,828</b>	<b>24,352,343</b>
<b>OTHER FINANCING SOURCES/USES</b>						
Interfund Transfers						
a) In	8910-8929	3,592,000	107,760	3,699,760	110,993	3,810,753
b) Out	7610-7629	0	(543,803)	(543,803)	(62,080)	(605,884)
Other Sources/Uses						
a) Sources	8930-8979	0	0	0	0	0
b) Uses	7630-7699	0	0	0	0	0
Contributions to Restricted Programs	8980-8999	(23,830,595)	(1,364,220)	(25,194,815)	(376,888)	(25,571,703)
<b>TOTAL OTHER FINANCING SOURCES/USES</b>		<b>(20,238,595)</b>	<b>(1,800,264)</b>	<b>(22,038,859)</b>	<b>(327,975)</b>	<b>(22,366,834)</b>
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>		<b>(5,191,981)</b>	<b>4,505,637</b>	<b>(686,344)</b>	<b>2,671,853</b>	<b>1,985,509</b>
<b>Beginning Fund Balance</b>		<b>36,913,946</b>		<b>31,721,965</b>		<b>31,035,621</b>
<b>Ending Fund Balance</b>		<b>31,721,965</b>		<b>31,035,621</b>		<b>33,021,130</b>
<b>Components of Fund Balance:</b>						
<b>a) Nonspendable</b>						
Revolving Cash		25,200		25,200		25,200
Stores		191,134		191,134		191,134
Prepaid Expenditures		1,222,768		1,222,768		1,222,768
<b>b) Restricted</b>						
		0		0		0
<b>c) Committed</b>						
		0		0		0
STRS & PERS volatility		4,000,000		4,000,000		4,000,000
Enrollment & Attendance volatility		5,000,000		5,000,000		5,000,000
Transitional Kindergarten implementation		1,500,000		1,500,000		1,500,000
Unexpected/Increased costs related to Special Ed		4,000,000		4,000,000		4,000,000
<b>d) Assigned</b>						
Board Reserve - 2%		3,792,027		3,544,159		3,578,410
Board Reserve - 2018-19 One-time Funds		1,798,314		1,798,314		1,798,314
ERATE Carryover		0		0		0
15-16 One-time Funds Carryover		0		0		0
17-18 One-time Funds Carryover		0		0		0
Fair Market Value of Cash		0		0		0
Site Allocations Carryover		0		0		0
<b>e) Unassigned/Unappropriated</b>						
3% Required Reserve		5,688,041		5,316,238		5,367,616
<b>Unappropriated Fund Balance</b>		<b>4,504,481</b>		<b>4,437,808</b>		<b>6,337,688</b>

## MULTI-YEAR ASSUMPTIONS

	2023-24 Changes	2024-25 Changes
<b>REVENUES</b>		
<b>Local Control Funding Formula</b>		
COLA	5.38%	4.02%
COLA Suspension & Base Grant Proration Factor	0.0000%	0.0000%
GAP Funding rate	0.00%	0.00%
Projected CBEDS Enrollment	11,632	11,515
Projected P2 ADA	10,966.21	10,855.97
Prior Year P2 ADA	11,000.33	10,966.21
Change in Yr. to Yr. ADA	(34.12)	(110.24)
<b>Federal Revenues</b>		
Loss of Forest Reserve Revenue	(25,000)	0
<b>Total Change in Federal Revenues</b>	(25,000)	0
<b>Other State Revenues</b>		
Unrestricted Lottery - Change in ADA	(5,562)	(17,969)
One-time Payment (2018-19) - \$344 per ADA	0	
One-time Mandate Payment	0	0
<b>Total Change in Other State Revenues</b>	(5,562)	(17,969)
<b>Other Local Revenues</b>		
Tuition - International Students	0	0
Interest	(20,000)	0
Electric Bus Purchase - Carl Moyer Grant	(400,000)	
ERATE Reimbursement	0	0
<b>Total Change in Other Local Revenues</b>	(420,000)	0
<b>TOTAL CHANGE TO REVENUES</b>	(450,562)	(17,969)
<b>EXPENDITURES</b>		
<b>Certificated Salaries</b>		
Adjust Teacher FTE -4 for Decreased Enrollment of 162 in 23-24	(233,152)	0
Adjust Teacher FTE -3 for Decreased Enrollment of 117 in 24-25	0	(174,864)
Estimated Step/Column Increases	1,000,919	1,001,046
Salary savings from retirements (CUTA est 20 FTE in 22-23, 20 in 23-24)	(700,000)	(700,000)
Assistant Principals @ large elementary schools	0	0
TK Implementation (2 teachers in 23-24, 2 teachers in 24-25)	116,576	116,576
One-time AFC teacher payments	(198,000)	0
Certificated Staff Moving Classrooms due to Construction	15,000	0
Jr. High coaching stipends	5,000	0
<b>Total Change in Certificated Salaries</b>	6,343	242,758
<b>Classified Salaries</b>		
Estimated Step Increases	308,939	315,108
Salary savings from retirements (CSEA 10 FTE 23-24 and 10 FTE 24-25)	(95,000)	(95,000)
TK Implementation (12:1 ratio)	90,528	90,528
Jr. High coaching stipends	4,000	0
Add'l Custodian for New Classrooms due to Construction	0	50,000
<b>Total Change in Classified Salaries</b>	308,467	360,636
<b>Employee Benefits</b>		
Benefits Adjusted for FTE change due to Enrollment in 23-24	(125,639)	0
Benefits Adjusted for FTE change due to Enrollment in 24-25	0	(94,229)
Benefit Increase from Estimated Step/Column Increases - Certificated	256,285	256,318
Benefit savings from retirements (CUTA est 20 FTE in 22-23, 20 in 23-24)	(179,235)	(179,235)
Benefit savings from retirements (CSEA 10 FTE 23-24 and 10 FTE 24-25)	(36,010)	(35,440)
Benefit Increase from Estimated Step/Column Increases - Classified	117,103	117,551
Benefit Increase from addition of AP's at largest elementary schools	0	0
Inc STRS Rates (19.10% 22-23), (19.10% 23-24), (19.10% 24-25)	0	0
Inc PERS Rates (25.37% 22-23), (25.20% 23-24), (24.60% 24-25)	(26,784)	(96,696)
UI Rate Change (.50% 22-23), (.20% 23-24), (.20% 24-25)	(197,423)	0
Certificated Jr. High coaching stipends	325	0
Classified Jr. High coaching stipends	508	0
TK Implementation (2 teachers in 23-24; 2 teachers in 24-25)	62,819	62,819
TK Implementation (4 aides in 23-24; 4 aides in 24-25)	34,315	33,771
One-time AFC teacher payments	(51,292)	0
Add'l Custodian for New Classrooms due to Construction	0	34,298
<b>Total Change in Employee Benefits</b>	(145,027)	99,157
<b>Books and Supplies</b>		
2021-22 Site Discretionary Carryover (res 0009)	(380,558)	0
2021-22 Safe Schools Carryover (res 0030)	(34,047)	0
2015-16 One-time Funding Spending Plan	(56,242)	0
2017-18 One-time Funding Spending Plan - Playgrounds	(39,047)	0
2018-19 One-time Funding	0	
ERATE One-time expenditures	(162,000)	
TK classroom expansion - one-time dollars for start-up	0	0

All Day K Start-up Supplies (\$1,300 per class for 2 years)	(20,800)	0
Increase in Textbook Budget	0	100,000
Fuel - Estimated Cost Increase	30,000	0
<b>Total Change in Books and Supplies</b>	<b>(662,694)</b>	<b>100,000</b>
<b>Services, Other Operating Expenses</b>		
Election costs - even years in November	(150,000)	100,000
Utilities Increases	108,100	111,207
Property & Liability Estimated Increase 8% + Add'l Buildings	105,000	113,400
2015-16 One-time Funding Spending Plan	(3,242)	
2017-18 One-time Funding Spending Plan - Playgrounds	0	
2018-19 One-time Funding	(23,178)	
ERATE One-time expenditures	(66,147)	
Shade Structures Project (res 0830)	(70,000)	
WASC	0	0
<b>Total Change in Services, Other Oper. Expenses</b>	<b>(99,467)</b>	<b>324,607</b>
<b>Additional LCAP Services</b>		
Technology - Student Devices	0	0
Counseling Support	0	0
<b>Total Change in Additional LCAP Services</b>	<b>0</b>	<b>0</b>
<b>Capital Outlay</b>		
ERATE One-time expenditures	0	0
Shade Structures Project (res 0830)	(1,293,380)	0
Bus Replacement	250,000	
Electric Bus Purchase - Carl Moyer Grant	(400,000)	
DO Safety Improvements/Renovation	0	
<b>Total Change in Capital Outlay</b>	<b>(1,443,380)</b>	<b>0</b>
<b>Other Outgo</b>		
2018-19 One-time Funding - Payoff Debt Early	0	
<b>Total Change in Other Outgo</b>	<b>0</b>	<b>0</b>
<b>Direct Support/Indirect Costs</b>		
Changes to Indirect Costs-GF	0	0
Changes to Indirect Costs- Due to End of Grants	245,853	0
<b>Total Change in Direct Support/Indirect Costs</b>	<b>245,853</b>	<b>0</b>
<b>TOTAL CHANGES IN EXPENDITURES</b>	<b>(1,789,905)</b>	<b>1,127,158</b>
<b>OTHER FINANCING SOURCES/USES</b>		
<b>Interfund Transfers</b>		
a) In	107,760	110,993
b) Out		
Nutrition Services Contribution		
--Deficit Spending	(483,125)	
--Step/Column plus payroll benefits	(60,678)	(62,080)
	<b>(543,803)</b>	<b>(62,080)</b>
<b>Other Sources/Uses</b>		
a) Sources	0	0
b) Uses	0	0
<b>Contributions to Restricted Programs</b>		
Special Ed contribution for federal One-Time ARP dollars	(561,791)	0
Special Ed contribution for step & column and PERS/STRS increases	(460,729)	(433,807)
Routine Restricted to 3% requirement	404,431	(47,653)
Special Ed blended program at Secondary Schools	0	0
Additional teachers & aide time for new classes	(380,000)	(190,000)
Change in AB 602 dollars from the SELPA	(284,737)	384,106
BCOE Special Ed Billback	(81,395)	(89,534)
<b>Total Change in Contributions</b>	<b>(1,364,220)</b>	<b>(376,888)</b>
<b>TOTAL CHANGES IN OTHER FINANCING SOURCES</b>	<b>(1,800,264)</b>	<b>(327,975)</b>

Chico Unified School District  
2022-23 Original Budget

RESTRICTED GENERAL FUND

MULTI-YEAR PROJECTION						
		2022-23 Original Budget	Change	2023-24 Projected Budget	Change	2024-25 Projected Budget
<b>REVENUES</b>						
Local Control Funding Formula	8010-8099	0	0	0	0	0
Federal Sources	8100-8299	23,505,392	(6,898,030)	16,607,362	0	16,607,362
Other State Revenues	8300-8599	22,462,155	(2,938,641)	19,523,514	(7,166)	19,516,349
Other Local Revenues	8600-8799	10,758,018	0	10,758,018	0	10,758,018
<b>TOTAL REVENUES</b>		<b>56,725,565</b>	<b>(9,836,671)</b>	<b>46,888,894</b>	<b>(7,166)</b>	<b>46,881,729</b>
<b>EXPENDITURES</b>						
Certificated Salaries	1000-1999	23,178,157	(5,005,068)	18,173,089	216,323	18,389,412
Classified Salaries	2000-2999	10,734,293	84,199	10,818,492	154,015	10,972,507
Employee Benefits	3000-3999	23,790,557	(1,755,495)	22,035,062	63,469	22,098,530
Books and Supplies	4000-4999	11,619,152	(3,562,046)	8,057,106	0	8,057,106
Services, Other Operating Expenses	5000-5999	5,399,464	(463,055)	4,936,409	89,534	5,025,943
Capital Outlay	6000-6999	670,338	(200,000)	470,338	0	470,338
Other Outgo	7100-7299					
Direct Support/Indirect Costs	7400-7499	1,215,542	0	1,215,542	0	1,215,542
	7300-7399	3,124,354	(245,853)	2,878,501	0	2,878,501
<b>TOTAL EXPENDITURES</b>		<b>79,731,857</b>	<b>(11,147,318)</b>	<b>68,584,539</b>	<b>523,341</b>	<b>69,107,880</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>		<b>(23,006,292)</b>	<b>1,310,648</b>	<b>(21,695,644)</b>	<b>(530,507)</b>	<b>(22,226,151)</b>
<b>OTHER FINANCING SOURCES/USES</b>						
Interfund Transfers						
a) In	8910-8929	0	0	0	0	0
b) Out	7610-7629	0	0	0	0	0
Other Sources/Uses						
a) Sources	8930-8979	0	0	0	0	0
b) Uses	7630-7699	0	0	0	0	0
Contributions to Restricted Programs	8980-8999	23,830,595	1,364,220	25,194,815	376,888	25,571,703
<b>TOTAL OTHER FINANCING SOURCES/USES</b>		<b>23,830,595</b>	<b>1,364,220</b>	<b>25,194,815</b>	<b>376,888</b>	<b>25,571,703</b>
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>		<b>824,303</b>	<b>2,674,868</b>	<b>3,499,171</b>	<b>(153,619)</b>	<b>3,345,552</b>
<b>Beginning Fund Balance</b>		<b>8,167,216</b>		<b>8,991,519</b>		<b>12,490,690</b>
<b>Ending Fund Balance</b>		<b>8,991,519</b>		<b>12,490,690</b>		<b>15,836,242</b>
<b>Components of Fund Balance:</b>						
<b>b) Restricted</b>		<b>8,991,519</b>		<b>12,490,690</b>		<b>15,836,242</b>
<b>Unappropriated Fund Balance</b>		<b>0</b>		<b>0</b>		<b>0</b>

	2023-24 Changes	2024-25 Changes
<b>Federal Revenues</b>		
ESSER II (resc 3212)	(2,375,652)	0
ESSER III (resc 3213)	1,122,145	0
ESSER III - LL (res 3214)	(1,974,710)	0
ESSER II (res 3216)	(1,191,597)	0
GEER II (res 3217)	(273,482)	0
State Reserve Emerg Needs (res 3218)	(75,107)	0
State Reserve LL (res 3219)	(660,960)	0
Title I Carryover (res 3010)	(807,366)	0
Title II Carryover (res 4035)	(209,481)	
21st Century Carryover (rsc 4124)	(351,820)	
Title IV Carryover (rsc 4127)	(100,000)	
<b>Total Federal Revenues</b>	(6,898,030)	0
<b>Other State Revenues</b>		
CTEIG Grant (rsc 6387)	(79,065)	
Strong Workforce Carryover (rsc 6388)	(793,175)	
ASES Carryover (rsc 6010)	(125,648)	
Restricted Lottery (res 6300)	(2,218)	(7,166)
Rural Bus Pilot Grant (rsc 9129)	(34,956)	
LLMF COVID-19 Funds (rsc 7388)	0	
IPI Grant (resc 7422)	(1,490,069)	0
ELO Grant (rsc 7425)	(413,510)	0
Placeholder	0	0
<b>Total State Revenues</b>	(2,938,641)	(7,166)
<b>Other Local Revenues</b>		
Placeholder	0	0
Rural Bus Pilot Grant (rsc 9129)	0	0
<b>Total Local Revenues</b>	0	0
<b>Certificated Salaries</b>		
ESSER II (resc 3212)	(1,881,016)	0
ESSER III (resc 3213)	418,713	0
ESSER III - LL (res 3214)	(1,650,000)	
ESSER II (res 3216)	(597,385)	0
State Reserve Emerg Needs (res 3218)	(58,007)	0
State Reserve LL (res 3219)	(380,994)	0
21st Century Carryover (rsc 4124)	(335,067)	0
Title I Carryover (res 3010)	(510,124)	0
Title IV Carryover (rsc 4127)	(94,304)	0
ASES Carryover (rsc 6010)	(125,648)	
Spec Ed Learning Recovery (res 6537)	(50,000)	
ELO Grant (rsc 7425)	(153,276)	0
Teachers for new Special Ed classrooms	200,000	0
Estimated Step/Column Increases Special Ed	212,040	216,323
<b>Total Change in Certificated Salaries</b>	(5,005,068)	216,323
<b>Classified Salaries</b>		
ESSER III (resc 3213)	16,707	0
GEER II (res 3217)	(135,357)	0
ELO Grant (rsc 7425)	0	
ADR (res 6536)	(87,472)	0
Spec Ed Learning Recovery (res 6537)	(40,645)	
Aides for new Special Ed classrooms	180,000	0
Estimated Step/Column Increases Special Ed	150,966	154,015
<b>Total Change in Classified Salaries</b>	84,199	154,015
<b>Employee Benefits</b>		
Special Ed Impact - Inc STRS Rates (19.10% 22-23 & 23-24 & 24-25)	0	0
Special Ed Impact - Inc PERS Rates (25.37% 22-23), (25.20% 23-24) , (24.60% 24-25)	(13,794)	(49,376)
ESSER II (resc 3212)	(674,227)	0
ESSER III (resc 3213)	191,610	0
ESSER III - LL (res 3214)	(298,385)	
ESSER II (res 3216)	(331,125)	0
GEER II (res 3217)	(138,125)	0
State Reserve Emerg Needs (res 3218)	(17,100)	
State Reserve LL (res 3219)	(183,948)	0
ADR (res 6536)	(61,582)	
Spec Ed Learning Recovery (res 6537)	(28,847)	
ELO Grant (rsc 7425)	(60,234)	0
Title I Carryover (res 3010)	(251,255)	0
Estimated Step/Column Increases Special Ed - Certificated	54,293	55,390
Estimated Step/Column Increases Special Ed - Classified	57,224	57,455
<b>Total Change in Employee Benefits</b>	(1,755,495)	63,469

**Books and Supplies**

Increase in Special Ed costs	0	0
Restricted Lottery Carryover (res 6300)	(404,906)	
Rural Bus Pilot Grant (rsc 9129)	(34,956)	
Title I Carryover (rsc 3010)	0	
Title IV Carryover (rsc 4127)	0	
ASES Carryover (rsc 6010)	0	
CTEIG Grant (rsc 6387)	(74,561)	
Strong Workforce Grant Carryover (rsc 6388)	(247,996)	
Spec Ed Learning Recovery (res 6537)	(380,065)	
ESSER II (resc 3212)	(355,937)	0
ESSER III (resc 3213)	445,115	0
ESSER III - LL (res 3214)	(26,325)	0
ESSER II (res 3216)	(263,087)	0
GEER II (res 3217)	0	0
State Reserve Emerg Needs (res 3218)	0	0
State Reserve LL (res 3219)	(96,018)	0
LLMF COVID-19 Funds (rsc 7388)	(180,000)	
IPI Grant (resc 7422)	(1,490,069)	0
ELO Grant (rsc 7425)	0	0
Donations Carryover (rsc 9024)	(453,241)	
<b>Total Change in Books and Supplies</b>	<b>(3,562,046)</b>	<b>0</b>

**Services, Other Operating Expenses**

Routine Restricted Maintenance Carryover	(181,252)	0
Restricted Lottery Carryover (res 6300)	0	
ESSER II (resc 3212)	635,528	0
ESSER III (resc 3213)	0	0
Title I Carryover (rsc 3010)	0	
Title II Carryover (rsc 4035)	(197,549)	
Title IV Carryover (rsc 4127)	0	
ASES carryover (rsc 6010)	0	
Strong Workforce Grant Carryover (rsc 6388)	(300,000)	
Spec Ed Learning Recovery (res 6537)	(267,000)	
LLMF COVID-19 Funds (rsc 7388)	(377)	
IPI Grant (resc 7422)	0	0
ELO Grant (rsc 7425)	(200,000)	0
Donations Carryover (rsc 9024)	(33,800)	0
Increase in SELPA billback for regional services	81,395	89,534
MAA Carryover (rsc 9087)	0	0
<b>Total Change in Services, Other Oper. Expenses</b>	<b>(463,055)</b>	<b>89,534</b>

**Capital Outlay**

Rural Bus Pilot Grant (rsc 9129)	0	
Strong Workforce (rsc 6388)	(200,000)	
IPI Grant (resc 7422)	0	
ESSER III (resc 3213)	0	0
<b>Total Change in Capital Outlay</b>	<b>(200,000)</b>	<b>0</b>

**Other Outgo**

COPS Debt Schedule	0	
<b>Total Change in Other Outgo</b>	<b>0</b>	<b>0</b>

**Indirect Costs**

ESSER II (resc 3212)	(100,000)	0
ESSER III (resc 3213)	50,000	0
Title I Carryover (rsc 3010)	(45,987)	
Title II Carryover (res 4035)	(11,932)	
21st Century Carryover (rsc 4124)	(16,753)	
Title IV Carryover (rsc 4127)	(5,696)	
CTEIG Grant (rsc 6387)	(4,504)	
Strong Workforce Grant Carryover (rsc 6388)	(45,179)	
ADR (res 6536)	(9,002)	
Spec Ed Learning Recovery (res 6537)	(46,300)	
LLMF COVID-19 Funds (rsc 7388)	(10,500)	
<b>Total Direct Support/Indirect Costs</b>	<b>(245,853)</b>	<b>0</b>

<b>OTHER FINANCING SOURCES/USES</b>				
<b>Interfund Transfers</b>				
a) In				
b) Out				
<b>Other Sources/Uses</b>				
a) Sources				
b) Uses				
<b>Contributions to Restricted Programs</b>				
Special Ed contribution for federal One-Time ARP dollars	561,791		0	
Special Ed contribution for step & column and PERS/STRS increases	460,729		433,807	
Routine Restricted to 3% requirement	(404,431)		47,653	
Special Ed blended program at Secondary Schools	0		0	
Additional teachers & aide time for new classes	380,000		190,000	
Change in AB 602 dollars from the SELPA	284,737		(384,106)	
BCOE Special Ed Billback	81,395		89,534	
<b>Total Change in Contributions</b>	<b>1,364,220</b>		<b>376,888</b>	
<b>TOTAL CHANGES IN OTHER FINANCING SOURCES</b>	<b>1,364,220</b>		<b>376,888</b>	



Chico Unified School District  
2022-23 Original Budget

TOTAL GENERAL FUND

**MULTI-YEAR PROJECTION**

		2022-23 Original Budget	Change	2023-24 Projected Budget	Change	2024-25 Projected Budget
<b>REVENUES</b>						
Local Control Funding Formula	8010-8099	120,689,915	4,966,557	125,656,472	4,144,955	129,801,427
Federal Sources	8100-8299	23,530,392	(6,923,030)	16,607,362	0	16,607,362
Other State Revenues	8300-8599	24,777,140	(2,944,202)	21,832,938	(25,135)	21,807,803
Other Local Revenues	8600-8799	12,644,236	(420,000)	12,224,236	0	12,224,236
<b>TOTAL REVENUES</b>		181,641,683	(5,320,675)	176,321,008	4,119,820	180,440,828
<b>EXPENDITURES</b>						
Certificated Salaries	1000-1999	73,224,099	(4,998,725)	68,225,374	459,081	68,684,455
Classified Salaries	2000-2999	26,181,224	392,665	26,573,889	514,651	27,088,541
Employee Benefits	3000-3999	55,641,886	(1,900,522)	53,741,364	162,626	53,903,990
Books and Supplies	4000-4999	16,156,754	(4,224,740)	11,932,014	100,000	12,032,014
Services, Other Operating Expenses	5000-5999	14,486,271	(562,522)	13,923,749	414,141	14,337,890
Capital Outlay	6000-6999	2,379,880	(1,643,380)	736,500	0	736,500
	7100-7299					
Other Outgo	7400-7499	1,838,336	0	1,838,336	0	1,838,336
Direct Support/Indirect Costs	7300-7399	(307,089)	0	(307,089)	0	(307,089)
<b>TOTAL EXPENDITURES</b>		189,601,361	(12,937,224)	176,664,137	1,650,499	178,314,636
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>						
		(7,959,678)	7,616,548	(343,130)	2,469,321	2,126,192
<b>OTHER FINANCING SOURCES/USES</b>						
Interfund Transfers						
a) In	8910-8929	3,592,000	107,760	3,699,760	110,993	3,810,753
b) Out	7610-7629	0	(543,803)	(543,803)	(62,080)	(605,884)
Other Sources/Uses						
a) Sources	8930-8979	0	0	0	0	0
b) Uses	7630-7699	0	0	0	0	0
Contributions to Restricted Programs	8980-8999	0	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES/USES</b>		3,592,000	(436,043)	3,155,957	48,912	3,204,869
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>						
		(4,367,678)	7,180,505	2,812,827	2,518,234	5,331,061
<b>Beginning Fund Balance</b>						
		45,081,162		40,713,484		43,526,311
<b>Ending Fund Balance</b>						
		40,713,484		43,526,311		48,857,372
<b>Components of Fund Balance:</b>						
<b>a) Nonspendable</b>						
Revolving Cash		25,200		25,200		25,200
Stores		191,134		191,134		191,134
Prepaid Expenditures		1,222,768		1,222,768		1,222,768
<b>b) Restricted</b>						
		8,991,519		12,490,690		15,836,242
<b>c) Committed</b>						
		0		0		0
STRS & PERS volatility		4,000,000		4,000,000		4,000,000
Enrollment & Attendance volatility		5,000,000		5,000,000		5,000,000
Transitional Kindergarten implementation		1,500,000		1,500,000		1,500,000
Unexpected/Increased costs related to Special Ed		4,000,000		4,000,000		4,000,000
<b>d) Assigned</b>						
		0		0		0
Additional 2% Reserves per Board Policy		3,792,027		3,544,159		3,578,410
Board Reserve - 2018-19 One-time Funds		1,798,314		1,798,314		1,798,314
ERATE Carryover		0		0		0
15-16 One-time Funds Carryover		0		0		0
17-18 One-time Funds Carryover		0		0		0
Fair Market Value of Cash		0		0		0
Site Allocations Carryover		0		0		0
<b>e) Unassigned/Unappropriated</b>						
3% Required Reserve		5,688,041		5,316,238		5,367,616
<b>Unappropriated Fund Balance</b>		4,504,481		4,437,808		6,337,688

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	19,137.00	0.00	0.00	(307,089.00)				
Other Sources/Uses Detail					3,592,000.00	0.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	72,328.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(19,137.00)	234,761.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	90,000.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	3,502,000.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
Other Sources/Uses Detail Fund Reconciliation								
TOTALS	19,137.00	(19,137.00)	307,089.00	(307,089.00)	3,592,000.00	3,592,000.00		

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	10,623.00	0.00	0.00	(291,739.00)				
Other Sources/Uses Detail					3,564,096.00	0.00		
Fund Reconciliation							3,195.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	70,408.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(10,623.00)	221,331.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	3,195.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	120,000.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								



Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	3,444,096.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	10,623.00	(10,623.00)	291,739.00	(291,739.00)	3,564,096.00	3,564,096.00	3,195.00	3,195.00

Chico Unified (61424) - 22-23 Original Budget - Traditional						
LOCAL CONTROL FUNDING FORMULA						2019-20
LCFF ENTITLEMENT CALCULATION						
Calculation Factors	COLA & Augmentation		Base Grant Proration	Unduplicated Pupil Percentage		
	3.26%		0.00%	50.07%	50.07%	
	ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	3,638.77	\$ 7,702	\$ 801	\$ 851	\$ -	\$ 34,038,839
Grades 4-6	2,607.57	7,818		783	-	22,427,434
Grades 7-8	1,851.41	8,050		806	-	16,396,323
Grades 9-12	3,764.89	9,329	243	959	-	39,646,325
Subtract Necessary Small School ADA and Funding	-	-	-			-
<b>Total Base, Supplemental, and Concentration Grant</b>		\$ 98,438,299	\$ 3,829,522	\$ 10,241,100	\$ -	\$ 112,508,921
NSS Allowance		-				-
<b>TOTAL BASE</b>	<b>11,862.64</b>	<b>\$ 98,438,299</b>	<b>\$ 3,829,522</b>	<b>\$ 10,241,100</b>	<b>\$ -</b>	<b>\$ 112,508,921</b>
<b>ADD ONS:</b>						
Targeted Instructional Improvement Block Grant						\$ 523,290
Home-to-School Transportation						629,271
Small School District Bus Replacement Program						-
<b>ECONOMIC RECOVERY TARGET PAYMENT</b>						-
<b>LCFF ENTITLEMENT</b>						<b>\$ 113,661,482</b>
<b>STATE AID CALCULATION</b>						
Miscellaneous Adjustments						-
Adjusted LCFF Entitlement						113,661,482
Local Revenue (including RDA)						(41,659,248)
Gross State Aid						\$ 72,002,234
<b>MINIMUM STATE AID CALCULATION</b>						
			12-13 Rate	2019-20 ADA		N/A
2012-13 RL/Charter Gen BG adjusted for ADA			\$ 5,320.83	11,862.64		\$ 63,119,091
2012-13 NSS Allowance (deficit)			\$ -			-
Minimum State Aid Adjustments						-
Less Current Year Property Taxes/In-Lieu						(41,659,248)
Subtotal State Aid for Historical RL/Charter General BG						21,459,843
Categorical funding from 2012-13 net of fair share reduction						10,293,591
Charter School Categorical Block Grant adjusted for ADA			-	-		-
Minimum State Aid Guarantee Before Proration Factor						31,753,434
Proration Factor						
Minimum State Aid Guarantee						\$ 31,753,434
<b>CHARTER SCHOOL MINIMUM STATE AID OFFSET</b>						
LCFF Entitlement						-
Minimum State Aid plus Property Taxes including RDA						-
Offset						-
Minimum State Aid Prior to Offset						-
Total Minimum State Aid with Offset						-
<b>GROSS STATE AID</b>						\$ 72,002,234
<b>ADDITIONAL STATE AID</b>						\$ -
<b>LCFF Entitlement (before COE transfer, Choice &amp; Charter Supplemental)</b>						\$ 113,661,482
Change Over Prior Year						
LCFF Entitlement Per ADA						\$ 9,581
Per-ADA Change Over Prior Year						
Basic Aid Status (school districts only)						Non-Basic Aid
<b>LCFF SOURCES INCLUDING EXCESS TAXES</b>						
						2019-20
State Aid						\$ 61,816,068
Education Protection Account						10,186,166
Property Taxes Net of In-Lieu Transfers						41,659,248
Charter In-Lieu Taxes						-
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)						\$ 113,661,482

Chico Unified (61424) - 22-23 Original Budget - Traditional										5/27/2022		v.23.1a																					
LOCAL CONTROL FUNDING FORMULA										2020-21		2021-22																					
LCFF ENTITLEMENT CALCULATION																																	
												COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage																	
Calculation Factors										0.00%		0.00%		50.69%		50.69%		5.07%		0.00%		53.13%		53.13%									
										ADA		Base		Grade Span		Supplemental		Concentration		Total		ADA		Base		Grade Span		Supplemental		Concentration		Total	
Grades TK-3										3,638.77	\$	7,702	\$	801	\$	862	\$	-	\$	34,077,205	3,632.53	\$	8,093	\$	842	\$	949	\$	-	\$	35,905,500		
Grades 4-6										2,607.57		7,818				793	-		22,452,713	2,609.73		8,215				873	-		23,717,033				
Grades 7-8										1,851.41		8,050				816	-		16,414,803	1,850.66		8,458				899	-		17,316,157				
Grades 9-12										3,764.89		9,329		243		970	-		39,691,011	3,765.49		9,802		255		1,069	-		41,893,550				
Subtract Necessary Small School ADA and Funding										-		-		-		-		-		-		-		-		-		-		-		-	
Total Base, Supplemental, and Concentration Grant												\$ 98,438,299	\$	3,829,522	\$	10,367,911	\$	-	\$	112,635,732			\$ 103,399,212	\$	4,018,791	\$	11,414,237	\$	-	\$	118,832,240		
NSS Allowance												-						-		-		-					-				-		
TOTAL BASE										11,862.64	\$	98,438,299	\$	3,829,522	\$	10,367,911	\$	-	\$	112,635,732	11,858.41	\$	103,399,212	\$	4,018,791	\$	11,414,237	\$	-	\$	118,832,240		
ADD ONS:																																	
Targeted Instructional Improvement Block Grant																		\$	523,290												\$	523,290	
Home-to-School Transportation																			629,271													629,271	
Small School District Bus Replacement Program																			-												-		
ECONOMIC RECOVERY TARGET PAYMENT																			-												-		
LCFF ENTITLEMENT																			\$ 113,788,293													\$ 119,984,801	
STATE AID CALCULATION																																	
Miscellaneous Adjustments																			-														-
Adjusted LCFF Entitlement																			113,788,293													119,984,801	
Local Revenue (including RDA)																			(44,077,231)													(45,391,259)	
Gross State Aid																			\$ 69,711,062													\$ 74,593,542	
MINIMUM STATE AID CALCULATION																																	
2012-13 RL/Charter Gen BG adjusted for ADA																			\$ 63,119,091													\$ 63,096,584	
2012-13 NSS Allowance (deficitd)																			-														-
Minimum State Aid Adjustments																			-													-	
Less Current Year Property Taxes/In-Lieu																			(44,077,231)													(45,391,259)	
Subtotal State Aid for Historical RL/Charter General BG																			19,041,860													17,705,325	
Categorical funding from 2012-13 net of fair share reduction																			10,293,591													10,293,591	
Charter School Categorical Block Grant adjusted for ADA																			-													-	
Minimum State Aid Guarantee Before Proration Factor																			29,335,451													27,998,916	
Proration Factor																			0.00%													0.00%	
Minimum State Aid Guarantee																			\$ 29,335,451													\$ 27,998,916	
CHARTER SCHOOL MINIMUM STATE AID OFFSET																																	
LCFF Entitlement																			-														-
Minimum State Aid plus Property Taxes including RDA																			-														-
Offset																			-													-	
Minimum State Aid Prior to Offset																			-														-
Total Minimum State Aid with Offset																			-														-
GROSS STATE AID																			\$ 69,711,062													\$ 74,593,542	
ADDITIONAL STATE AID																			\$ -												\$ -		
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)																			\$ 113,788,293													\$ 119,984,801	
Change Over Prior Year																																	
LCFF Entitlement Per ADA																				9,592												10,118	
Per-ADA Change Over Prior Year																																	
Basic Aid Status (school districts only)																																	
LCFF SOURCES INCLUDING EXCESS TAXES																																	
State Aid																																	
Education Protection Account																																	
Property Taxes Net of In-Lieu Transfers																																	
Charter In-Lieu Taxes																																	
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)																																	

Chico Unified (61424) - 22-23 Original Budget - Traditional										5/27/2022		v.23.1a		Chico Unified (61424) - 23-24 Original Budget - Traditional										5/27/2022		v.23.1a	
LOCAL CONTROL FUNDING FORMULA										2022-23		2023-24															
LCFF ENTITLEMENT CALCULATION										LCFF ENTITLEMENT CALCULATION																	
		COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage						COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage											
Calculation Factors		6.56%		0.00%		54.27%		54.27%				5.38%		0.00%		54.92%		54.92%									
		ADA	Base	Grade Span	Supplemental	Concentration	Total			ADA	Base	Grade Span	Supplemental	Concentration	Total			ADA	Base	Grade Span	Supplemental	Concentration	Total				
Grades TK-3		3,248.68	\$ 8,624	\$ 897	\$ 1,033	\$ -	\$ 34,287,898			3,288.04	\$ 9,088	\$ 945	\$ 1,102	\$ -	\$ 36,612,406			3,288.04	\$ 9,088	\$ 945	\$ 1,102	\$ -	\$ 36,612,406				
Grades 4-6		2,465.93	8,754		950	-	23,929,777			2,360.23	9,225		1,013	-	24,164,682			2,360.23	9,225		1,013	-	24,164,682				
Grades 7-8		1,611.75	9,013		978	-	16,103,431			1,683.00	9,498		1,043	-	17,740,941			1,683.00	9,498		1,043	-	17,740,941				
Grades 9-12		3,806.01	10,445	272	1,163	-	45,216,248			3,669.06	11,007	286	1,240	-	45,985,882			3,669.06	11,007	286	1,240	-	45,985,882				
Subtract Necessary Small School ADA and Funding		-		-		-				-		-		-				-		-		-					
Total Base, Supplemental, and Concentration Grant		\$ 103,883,844		\$ 3,949,301	\$ 11,704,209	\$ -	\$ 119,537,354			\$ 108,025,307		\$ 4,156,549	\$ 12,322,055	\$ -	\$ 124,503,911			\$ 108,025,307		\$ 4,156,549	\$ 12,322,055	\$ -	\$ 124,503,911				
NSS Allowance		-		-		-				-		-		-				-		-		-					
TOTAL BASE		11,132.37	\$ 103,883,844	\$ 3,949,301	\$ 11,704,209	\$ -	\$ 119,537,354			11,000.33	\$ 108,025,307	\$ 4,156,549	\$ 12,322,055	\$ -	\$ 124,503,911			11,000.33	\$ 108,025,307	\$ 4,156,549	\$ 12,322,055	\$ -	\$ 124,503,911				
ADD ONS:										ADD ONS:																	
Targeted Instructional Improvement Block Grant								\$	523,290							\$	523,290							\$	523,290		
Home-to-School Transportation									629,271								629,271								629,271		
Small School District Bus Replacement Program									-								-								-		
ECONOMIC RECOVERY TARGET PAYMENT									-								-								-		
LCFF ENTITLEMENT									\$ 120,689,915								\$ 125,656,472								\$ 125,656,472		
STATE AID CALCULATION										STATE AID CALCULATION																	
Miscellaneous Adjustments									-								-								-		
Adjusted LCFF Entitlement									120,689,915								125,656,472								125,656,472		
Local Revenue (including RDA)									(45,391,259)								(45,391,259)								(45,391,259)		
Gross State Aid									\$ 75,298,656								\$ 80,265,213								\$ 80,265,213		
MINIMUM STATE AID CALCULATION										MINIMUM STATE AID CALCULATION																	
				12-13 Rate	2022-23 ADA				N/A			12-13 Rate	2023-24 ADA				N/A			12-13 Rate	2023-24 ADA				N/A		
2012-13 RL/Charter Gen BG adjusted for ADA				\$ 5,320.83	11,132.37			\$	59,233,448			\$ 5,320.83	11,000.33			\$	58,530,886			\$ 5,320.83	11,000.33			\$	58,530,886		
2012-13 NSS Allowance (deficit)									-								-								-		
Minimum State Aid Adjustments									-								-								-		
Less Current Year Property Taxes/In-Lieu									(45,391,259)								(45,391,259)								(45,391,259)		
Subtotal State Aid for Historical RL/Charter General BG									13,842,189								13,139,627								13,139,627		
Categorical funding from 2012-13 net of fair share reduction									10,293,591								10,293,591								10,293,591		
Charter School Categorical Block Grant adjusted for ADA									-								-								-		
Minimum State Aid Guarantee Before Proration Factor									24,135,780								23,433,218								23,433,218		
Proration Factor									0.00%								0.00%								0.00%		
Minimum State Aid Guarantee									\$ 24,135,780								\$ 23,433,218								\$ 23,433,218		
CHARTER SCHOOL MINIMUM STATE AID OFFSET										CHARTER SCHOOL MINIMUM STATE AID OFFSET																	
LCFF Entitlement									-								-								-		
Minimum State Aid plus Property Taxes including RDA									-								-								-		
Offset									-								-								-		
Minimum State Aid Prior to Offset									-								-								-		
Total Minimum State Aid with Offset									-								-								-		
GROSS STATE AID									\$ 75,298,656								\$ 80,265,213								\$ 80,265,213		
ADDITIONAL STATE AID									\$ -								\$ -								\$ -		
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)										LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)																	
Change Over Prior Year				0.59%	705,114							4.12%	4,966,557							4.12%	4,966,557						
LCFF Entitlement Per ADA									10,841								11,423										
Per-ADA Change Over Prior Year				7.15%	723							5.37%	582							5.37%	582						
Basic Aid Status (school districts only)									Non-Basic Aid								Non-Basic Aid								Non-Basic Aid		
LCFF SOURCES INCLUDING EXCESS TAXES										LCFF SOURCES INCLUDING EXCESS TAXES																	
				Increase		2022-23						Increase		2023-24						Increase		2023-24					
State Aid		8.03%		4,568,249		\$ 61,456,467				9.22%		5,669,119		\$ 67,125,586				9.22%		5,669,119		\$ 67,125,586					
Education Protection Account						13,842,189								13,139,627								13,139,627					
Property Taxes Net of In-Lieu Transfers		0.00%		-		45,391,259				0.00%		-		45,391,259				0.00%		-		45,391,259					
Charter In-Lieu Taxes		0.00%		-		-				0.00%		-		-				0.00%		-		-					
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)		3.81%		4,568,249		\$ 120,689,915				4.70%		5,669,119		\$ 125,656,472				4.70%		5,669,119		\$ 125,656,472					

Chico Unified (61424) - 22-23 Original Budget - Traditional	v.23.1a						v.23.1a					
LOCAL CONTROL FUNDING FORMULA	2024-25						2025-26					
LCFF ENTITLEMENT CALCULATION												
	COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage	
Calculation Factors	4.02%		0.00%		53.00% 53.00%		3.72%		0.00%		0.00%	
	ADA	Base	Grade Span	Supplemental	Concentration	Total	ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	3,264.66	\$ 9,453	\$ 983	\$ 1,106	\$ -	\$ 37,681,411	3,280.10	\$ 9,805	\$ 1,020	\$ -	\$ -	\$ 35,507,083
Grades 4-6	2,365.76	9,596		1,017	-	25,108,227	2,255.99	9,953		-	-	22,453,868
Grades 7-8	1,677.72	9,880		1,047	-	18,332,917	1,663.14	10,248		-	-	17,043,859
Grades 9-12	3,658.07	11,449	298	1,245	-	47,526,311	3,612.66	11,875	309	-	-	44,016,649
Subtract Necessary Small School ADA and Funding	-	-	-	-	-	-	-	-	-	-	-	-
Total Base, Supplemental, and Concentration Grant	\$ 112,019,781		\$ 4,299,266	\$ 12,329,819	\$ -	\$ 128,648,866	\$ 114,559,446		\$ 4,462,013	\$ -	\$ -	\$ 119,021,459
NSS Allowance			-			-			-			-
TOTAL BASE	10,966.21	\$ 112,019,781	\$ 4,299,266	\$ 12,329,819	\$ -	\$ 128,648,866	10,811.89	\$ 114,559,446	\$ 4,462,013	\$ -	\$ -	\$ 119,021,459
ADD ONS:												
Targeted Instructional Improvement Block Grant	\$ 523,290						\$ 523,290					
Home-to-School Transportation	629,271						629,271					
Small School District Bus Replacement Program	-						-					
ECONOMIC RECOVERY TARGET PAYMENT	-						-					
LCFF ENTITLEMENT	\$ 129,801,427						\$ 120,174,020					
STATE AID CALCULATION												
Miscellaneous Adjustments	-						-					
Adjusted LCFF Entitlement	129,801,427						120,174,020					
Local Revenue (including RDA)	(45,391,259)						-					
Gross State Aid	\$ 84,410,168						\$ 120,174,020					
MINIMUM STATE AID CALCULATION												
	12-13 Rate		2024-25 ADA		N/A		12-13 Rate		2025-26 ADA		N/A	
2012-13 RL/Charter Gen BG adjusted for ADA	\$ 5,320.83		10,966.21		\$ 58,349,339		\$ 5,320.83		10,811.89		\$ 57,528,229	
2012-13 NSS Allowance (deficit)					-						-	
Minimum State Aid Adjustments					-						-	
Less Current Year Property Taxes/In-Lieu					(45,391,259)						-	
Subtotal State Aid for Historical RL/Charter General BG					12,958,080						57,528,229	
Categorical funding from 2012-13 net of fair share reduction					10,293,591						10,293,591	
Charter School Categorical Block Grant adjusted for ADA					-						-	
Minimum State Aid Guarantee Before Proration Factor					23,251,671						67,821,820	
Proration Factor					0.00%						0.00%	
Minimum State Aid Guarantee					\$ 23,251,671						\$ 67,821,820	
CHARTER SCHOOL MINIMUM STATE AID OFFSET												
LCFF Entitlement	-						-					
Minimum State Aid plus Property Taxes including RDA	-						-					
Offset	-						-					
Minimum State Aid Prior to Offset	-						-					
Total Minimum State Aid with Offset	-						-					
GROSS STATE AID	\$ 84,410,168						\$ 120,174,020					
ADDITIONAL STATE AID	\$ -						\$ -					
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)	\$ 129,801,427						\$ 120,174,020					
Change Over Prior Year	3.30%		4,144,955				-7.42%		(9,627,407)			
LCFF Entitlement Per ADA					11,836						11,115	
Per-ADA Change Over Prior Year	3.62%		413				-6.09%		(721)			
Basic Aid Status (school districts only)	Non-Basic Aid						Non-Basic Aid					
LCFF SOURCES INCLUDING EXCESS TAXES												
			Increase		2024-25				Increase		2025-26	
State Aid	6.45%		4,326,502		\$ 71,452,088		28.59%		20,430,040		\$ 91,882,128	
Education Protection Account					12,958,080						28,291,892	
Property Taxes Net of In-Lieu Transfers	0.00%		-		45,391,259		0.00%		-		-	
Charter In-Lieu Taxes	0.00%		-		-		0.00%		-		-	
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)	3.44%		4,326,502		\$ 129,801,427		15.74%		20,430,040		\$ 120,174,020	

Budget, July 1  
Estimated Actuals 2021-22  
**Technical Review Checks**  
Phase - All  
Display - All Technical Checks

Chico Unified

Butte County

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

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

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

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

**IMPORT CHECKS**

**CHECKFUND** - (**Fatal**) - All FUND codes must be valid.

**Passed**

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

**Exception****ACCOUNT****FD - RS - PY - GO - FN - OB****RESOURCE****VALUE**

ACCOUNT	RESOURCE	VALUE
01-6382-0-0000-0000-9110	6382	\$33,750.18

Explanation: California Career Pathways Trust still has a payable on the books to CDE.

01-6382-0-0000-0000-9590	6382	\$33,750.18
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Explanation: California Career Pathways Trust still has a payable on the books to CDE.

**CHK-RS-LOCAL-DEFINED** - (**Fatal**) - All locally defined resource codes must roll up to a CDE defined resource code.

**Passed**

**CHECKGOAL** - (**Fatal**) - All GOAL codes must be valid.

**Passed**

**CHECKFUNCTION** - (**Fatal**) - All FUNCTION codes must be valid.

**Passed**

**CHECKOBJECT** - (**Fatal**) - All OBJECT codes must be valid.

**Passed**

**CHK-FUNDxOBJECT** - (**Fatal**) - All FUND and OBJECT account code combinations must be valid.

**Passed**

**CHK-FDXRS7690xOB8590** - (**Fatal**) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.

**Passed**

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

**Exception****ACCOUNT****FD - RS - PY - GO - FN - OB****FUND****RESOURCE****VALUE**

ACCOUNT	FUND	RESOURCE	VALUE
01-6382-0-0000-0000-9110	01	6382	\$33,750.18

Explanation: California Career Pathways Trust still has a payable on the books to CDE.

01-6382-0-0000-0000-9590	01	6382	\$33,750.18
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Explanation: California Career Pathways Trust still has a payable on the books to CDE.



**CHK-FUNDxGOAL - (Warning)** - All FUND and GOAL account code combinations should be valid.

**Passed**

**CHK-FUNDxFUNCTION-A - (Warning)** - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.

**Passed**

**CHK-FUNDxFUNCTION-B - (Fatal)** - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.

**Passed**

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

**Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-4035-0-0000-0000-9330	4035	9330	\$850.00
Explanation: Prepaid expense in res 4035. Will fix at year-end.			
01-4035-0-0000-0000-9713	4035	9713	\$850.00
Explanation: Prepaid expense in res 4035. Will fix at year-end.			
01-4035-0-0000-0000-9790	4035	9790	(\$850.00)
Explanation: Prepaid expense in res 4035. Will fix at year-end.			
01-4124-0-0000-0000-9330	4124	9330	\$1,367.12
Explanation: Prepaid expense in res 4124. Will fix at year-end.			
01-4124-0-0000-0000-9713	4124	9713	\$1,367.12
Explanation: Prepaid expense in res 4124. Will fix at year-end.			
01-4124-0-0000-0000-9790	4124	9790	(\$1,367.12)
Explanation: Prepaid expense in res 4124. Will fix at year-end.			
01-6010-0-0000-0000-9330	6010	9330	\$4,101.34
Explanation: Prepaid expense in res 6010. Will fix at year-end.			
01-6010-0-0000-0000-9713	6010	9713	\$4,101.34
Explanation: Prepaid expense in res 6010. Will fix at year-end.			
01-6010-0-0000-0000-9790	6010	9790	(\$4,101.34)
Explanation: Prepaid expense in res 6010. Will fix at year-end.			
01-6382-0-0000-0000-9110	6382	9110	\$33,750.18
Explanation: California Career Pathways Trust still has a payable on the books to CDE.			
01-6382-0-0000-0000-9590	6382	9590	\$33,750.18
Explanation: California Career Pathways Trust still has a payable on the books to CDE.			

**CHK-RESOURCExOBJECTB - (Informational)** - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid.

**Passed**

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

**Passed**

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

**Passed**

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

**Passed**

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

**Passed**

**SPECIAL-ED-GOAL - (Fatal)** - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

**PY-EFB=CY-BFB - (Fatal)** - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). **Passed**

**PY-EFB=CY-BFB-RES - (Fatal)** - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. **Passed**

## **GENERAL LEDGER CHECKS**

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

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

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

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

**DUE-FROM=DUE-TO - (Fatal)** - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). **Passed**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**OBJ-POSITIVE - (Warning)** - The following objects have a negative balance by resource, by fund: **Exception**

FUND	RESOURCE	OBJECT	VALUE
01	0000	3102	(\$10,003.00)
Explanation: Excess STRS paid and returned to the District			
01	4035	9790	(\$850.00)
Explanation: Prepaid expense in res 4035. Will fix at year-end.			
01	4124	9790	(\$1,367.12)
Explanation: Prepaid expense in res 4124. Will fix at year-end.			
01	6010	9790	(\$4,101.34)
Explanation: Prepaid expense in res 6010. Will fix at year-end.			
01	6300	9790	(\$45,634.42)
Explanation: Prepaid expense in res 6300. Will fix at year-end.			
13	0000	8660	(\$3,000.00)
Explanation: Negative interest earned due to slow reimbursement.			

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

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

**AR-AP-POSITIVE - (Warning)** - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund. **Passed**

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

**NET-INV-CAP-ASSETS - (Warning)** - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund. **Passed**

## **SUPPLEMENTAL CHECKS**

**ASSET-ACCUM-DEPR-NEG - (Fatal)** - In Form ASSET, accumulated depreciation and amortization for governmental and business-type activities must be zero or negative. **Passed**

**DEBT-ACTIVITY - (Informational)** - Long-term debt exists, but it appears that no activity has been entered in the Schedule of Long-Term Liabilities (Form DEBT) for the following long-term debt types:

**Exception**

<b>Long-Term Liability Type</b>	<b>Beginning Balance</b>	<b>Ending Balance</b>
DEBT.GOV.GO.BONDS.9661	\$159,750,000.00	\$159,750,000.00
DEBT.GOV.COMP.ABS.9665	\$792,829.00	\$792,829.00
DEBT.GOV.OTH.DEBT.9669	\$1,710,174.00	\$1,710,174.00

**DEBT-POSITIVE - (Fatal)** - In Form DEBT, long-term liability ending balances must be positive.

**Passed**

## **EXPORT VALIDATION CHECKS**

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

**Passed**

**ADA-PROVIDE - (Fatal)** - Average Daily Attendance data Form A must be provided.

**Passed**

**CHK-UNBALANCED-A - (Warning)** - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.

**Passed**

**CHK-UNBALANCED-B - (Fatal)** - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.

**Passed**

**CHK-DEPENDENCY - (Fatal)** - If data has changed that affect other forms, the affected forms must be opened and saved.

**Passed**

**VERSION-CHECK - (Warning)** - All versions are current.

**Passed**

Budget, July 1  
Budget 2022-23

**Technical Review Checks**

Phase - All

Display - All Technical Checks

Chico Unified

Butte County

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

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

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

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

**IMPORT CHECKS**

**CHECKFUND** - (**Fatal**) - All FUND codes must be valid. **Passed**

**CHECKRESOURCE** - (**Warning**) - All RESOURCE codes must be valid. **Passed**

**CHK-RS-LOCAL-DEFINED** - (**Fatal**) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

**CHECKGOAL** - (**Fatal**) - All GOAL codes must be valid. **Passed**

**CHECKFUNCTION** - (**Fatal**) - All FUNCTION codes must be valid. **Passed**

**CHECKOBJECT** - (**Fatal**) - All OBJECT codes must be valid. **Passed**

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

**CHK-FDXRS7690xOB8590** - (**Fatal**) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

**CHK-FUNDxRESOURCE** - (**Warning**) - All FUND and RESOURCE account code combinations should be valid. **Passed**

**CHK-FUNDxGOAL** - (**Warning**) - All FUND and GOAL account code combinations should be valid. **Passed**

**CHK-FUNDxFUNCTION-A** - (**Warning**) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

**CHK-FUNDxFUNCTION-B** - (**Fatal**) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

**CHK-RESOURCExOBJECTA** - (**Warning**) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

**CHK-RESOURCExOBJECTB** - (**Informational**) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

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

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

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

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

**SPECIAL-ED-GOAL - (Fatal)** - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

## **GENERAL LEDGER CHECKS**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**OBJ-POSITIVE - (Warning)** - The following objects have a negative balance by resource, by fund: **Exception**

FUND	RESOURCE	OBJECT	VALUE
13	0000	8660	(\$5,000.00)

Explanation: Negative interest earned due to slow reimbursement.

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

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

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

## **SUPPLEMENTAL CHECKS**

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

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

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

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

## **EXPORT VALIDATION CHECKS**

<b>FORM01-PROVIDE - (Fatal)</b> - Form 01 (Form 01I) must be opened and saved.	<b><u>Passed</u></b>
<b>BUDGET-CERT-PROVIDE - (Fatal)</b> - Budget Certification (Form CB) must be provided.	<b><u>Passed</u></b>
<b>WK-COMP-CERT-PROVIDE - (Fatal)</b> - Workers' Compensation Certification (Form CC) must be provided.	<b><u>Passed</u></b>
<b>ADA-PROVIDE - (Fatal)</b> - Average Daily Attendance data Form A must be provided.	<b><u>Passed</u></b>
<b>CS-PROVIDE - (Fatal)</b> - The Criteria and Standards Review (Form 01CS) has been provided.	<b><u>Passed</u></b>
<b>MYP-PROVIDE - (Warning)</b> - A Multiyear Projection Worksheet must be provided with your Budget. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.)	<b><u>Exception</u></b>
<b>CHK-UNBALANCED-A - (Warning)</b> - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.	<b><u>Passed</u></b>
<b>CHK-UNBALANCED-B - (Fatal)</b> - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.	<b><u>Passed</u></b>
<b>CHK-DEPENDENCY - (Fatal)</b> - If data has changed that affect other forms, the affected forms must be opened and saved.	<b><u>Passed</u></b>
<b>VERSION-CHECK - (Warning)</b> - All versions are current.	<b><u>Passed</u></b>



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):

10,968.32

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	11,812	11,848		
	Charter School	0			
	<b>Total ADA</b>	<b>11,812</b>	<b>11,848</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2020-21)	District Regular	11,798	11,814		
	Charter School	0			
	<b>Total ADA</b>	<b>11,798</b>	<b>11,814</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2021-22)	District Regular	11,832	11,826		
	Charter School	0	0		
	<b>Total ADA</b>	<b>11,832</b>	<b>11,826</b>	<b>0.0%</b>	<b>Met</b>
Budget Year (2022-23)	District Regular	11,100			
	Charter School	0			
	<b>Total ADA</b>	<b>11,100</b>			

### 1B. Comparison of District ADA to the Standard

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

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

**Explanation:**

(required if NOT met)

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

**Explanation:**

(required if NOT met)

**2. CRITERION: Enrollment**

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

by more than the following percentage levels:

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

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

10,968.3

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	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2019-20)	District Regular	12,369	12,362		
	Charter School				
	<b>Total Enrollment</b>	<b>12,369</b>	<b>12,362</b>	<b>0.1%</b>	<b>Met</b>
Second Prior Year (2020-21)	District Regular	12,352	11,911		
	Charter School				
	<b>Total Enrollment</b>	<b>12,352</b>	<b>11,911</b>	<b>3.6%</b>	<b>Not Met</b>
First Prior Year (2021-22)	District Regular	11,706	11,996		
	Charter School				
	<b>Total Enrollment</b>	<b>11,706</b>	<b>11,996</b>	<b>N/A</b>	<b>Met</b>

Budget Year (2022-23)	
District Regular	11,794
Charter School	
<b>Total Enrollment</b>	<b>11,794</b>

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

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

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

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

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

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

**3. CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year	P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
	Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	CBEDS Actual (Criterion 2, Item 2A)	
Third Prior Year (2019-20)	District Regular	11,848	12,362
	Charter School		0
	<b>Total ADA/Enrollment</b>	<b>11,848</b>	<b>12,362</b>
Second Prior Year (2020-21)	District Regular	11,814	11,911
	Charter School	0	
	<b>Total ADA/Enrollment</b>	<b>11,814</b>	<b>11,911</b>
First Prior Year (2021-22)	District Regular	11,100	11,996
	Charter School		
	<b>Total ADA/Enrollment</b>	<b>11,100</b>	<b>11,996</b>
Historical Average Ratio:			95.9%

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

96.4%

**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	10,968	11,794		
	Charter School	0			
	<b>Total ADA/Enrollment</b>	<b>10,968</b>	<b>11,794</b>	<b>93.0%</b>	<b>Met</b>
1st Subsequent Year (2023-24)	District Regular	10,934	11,632		
	Charter School				
	<b>Total ADA/Enrollment</b>	<b>10,934</b>	<b>11,632</b>	<b>94.0%</b>	<b>Met</b>
2nd Subsequent Year (2024-25)	District Regular	10,824	11,515		
	Charter School				
	<b>Total ADA/Enrollment</b>	<b>10,824</b>	<b>11,515</b>	<b>94.0%</b>	<b>Met</b>

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

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

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

**Explanation:**

(required if NOT met)

**4. CRITERION: LCFF Revenue**

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

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

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or COLA<sup>1</sup> and its economic recovery target payment, plus or minus one percent.

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

**4A. District's LCFF Revenue Standard**

Indicate which standard applies:

- LCFF Revenue  
Basic Aid  
Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue**4A1. Calculating the District's LCFF Revenue Standard**

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

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

**Projected LCFF Revenue**

	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	11,858.41	11,132.37	11,000.33	10,966.21
b. Prior Year ADA (Funded)		11,858.41	11,132.37	11,000.33
c. Difference (Step 1a minus Step 1b)		(726.04)	(132.04)	(34.12)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(6.12%)	(1.19%)	(.31%)
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		119,984,801.00	120,689,915.00	125,656,472.00
b1. COLA percentage		6.56%	5.38%	4.02%
b2. COLA amount (proxy for purposes of this criterion)		7,871,002.95	6,493,117.43	5,051,390.17
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)		0.4%	4.2%	3.7%
LCFF Revenue Standard (Step 3, plus/minus 1%):		-0.56% to 1.44%	3.19% to 5.19%	2.71% to 4.71%

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

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

**Basic Aid District Projected LCFF Revenue**

	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	50,525,370.00	50,525,370.00	50,525,370.00	50,525,370.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

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

DATA ENTRY: All data are extracted or calculated.

#### Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	125,118,912.00	125,824,026.00	130,790,583.00	134,935,538.00
District's Projected Change in LCFF Revenue:		.56%	3.95%	3.17%
LCFF Revenue Standard		-0.56% to 1.44%	3.19% to 5.19%	2.71% to 4.71%
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)	89,924,254.80	98,812,847.63	91.0%
Second Prior Year (2020-21)	89,952,826.22	98,243,742.75	91.6%
First Prior Year (2021-22)	91,793,005.00	100,926,105.00	91.0%
Historical Average Ratio:			91.2%

District's Reserve Standard Percentage (Criterion 10B, Line 4):	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	88.2% to 94.2%	88.2% to 94.2%	88.2% to 94.2%

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

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits	Total Expenditures		
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)		
	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)		
Budget Year (2022-23)	97,344,202.00	109,869,504.00	88.6%	Met
1st Subsequent Year (2023-24)	97,513,985.00	108,079,599.00	90.2%	Met
2nd Subsequent Year (2024-25)	98,216,536.00	109,206,757.00	89.9%	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	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	.44%	4.19%	3.71%
<b>2. District's Other Revenues and Expenditures</b>			
<b>Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>-9.56% to 10.44%</b>	<b>-5.81% to 14.19%</b>	<b>-6.29% to 13.71%</b>
3. District's Other Revenues and Expenditures			
Explanation Percentage Range (Line 1, plus/minus 5%):	-4.56% to 5.44%	-0.81% to 9.19%	-1.29% to 8.71%

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

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

years. All other data are extracted or calculated.

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2021-22)	23,436,655.00		
Budget Year (2022-23)	23,530,392.00	.40%	No
1st Subsequent Year (2023-24)	16,607,362.00	(29.42%)	Yes
2nd Subsequent Year (2024-25)	16,607,362.00	0.00%	No



**Explanation:**  
(required if Yes)

Finalizing the spend down of the COVID relief dollars in 2022-23 & 2023-24.

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

First Prior Year (2021-22)	25,700,496.00		
Budget Year (2022-23)	24,777,140.00	(3.59%)	No
1st Subsequent Year (2023-24)	21,832,938.00	(11.88%)	Yes
2nd Subsequent Year (2024-25)	21,807,803.00	(.12%)	No

**Explanation:**  
(required if Yes)

Finalizing the spend down of the COVID relief dollars in 2022-23 & 2023-24.

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

First Prior Year (2021-22)	11,986,259.00		
Budget Year (2022-23)	12,644,236.00	5.49%	Yes
1st Subsequent Year (2023-24)	12,224,236.00	(3.32%)	Yes
2nd Subsequent Year (2024-25)	12,224,236.00	0.00%	No

**Explanation:**  
(required if Yes)

The increase in 2022-23 is related to greater pass-thru dollars from the SELPA. The decrease in 2023-24 is the removal of the Carl Moyer bus grant that was associated with 2022-23.

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

First Prior Year (2021-22)	11,299,585.00		
Budget Year (2022-23)	16,156,754.00	42.99%	Yes
1st Subsequent Year (2023-24)	11,932,014.00	(26.15%)	Yes
2nd Subsequent Year (2024-25)	12,032,014.00	.84%	No

**Explanation:**  
(required if Yes)

The increase in 2022-23 is related to carry over dollars and COVID relief dollars. The decrease in 2023-24 is related to the spending of these carry over dollars and COVID relief dollars.

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

First Prior Year (2021-22)	15,090,032.00		
Budget Year (2022-23)	14,486,271.00	(4.00%)	No
1st Subsequent Year (2023-24)	13,923,749.00	(3.88%)	Yes
2nd Subsequent Year (2024-25)	14,337,890.00	2.97%	No

**Explanation:**  
(required if Yes)

The decrease in 2023-24 is related to the spend down of the COVID relief dollars in 2022-23.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Percent Change		
	Amount	Over Previous Year	Status

**Total Federal, Other State, and Other Local Revenue (Criterion 6B)**

First Prior Year (2021-22)	61,123,410.00		
Budget Year (2022-23)	60,951,768.00	(.28%)	Met
1st Subsequent Year (2023-24)	50,664,536.00	(16.88%)	Not Met
2nd Subsequent Year (2024-25)	50,639,401.00	(.05%)	Met

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

First Prior Year (2021-22)	26,389,617.00		
Budget Year (2022-23)	30,643,025.00	16.12%	Not Met
1st Subsequent Year (2023-24)	25,855,763.00	(15.62%)	Not Met
2nd Subsequent Year (2024-25)	26,369,904.00	1.99%	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)

Finalizing the spend down of the COVID relief dollars in 2022-23 & 2023-24.

**Explanation:**

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

Finalizing the spend down of the COVID relief dollars in 2022-23 & 2023-24.

**Explanation:**

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

The increase in 2022-23 is related to greater pass-thru dollars from the SELPA. The decrease in 2023-24 is the removal of the Carl Moyer bus grant that was associated with 2022-23.

1b.

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

**Explanation:**

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

The increase in 2022-23 is related to carry over dollars and COVID relief dollars. The decrease in 2023-24 is related to the spending of these carry over dollars and COVID relief dollars.

**Explanation:**

The decrease in 2023-24 is related to the spend down of the COVID relief dollars in 2022-23.

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?

- 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)

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)

169,167,035.00

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

3% Required

Budgeted Contribution<sup>1</sup>

Minimum  
Contribution

to the Ongoing and Major

(Line 2c times 3%)

Maintenance Account

Status

- c. Net Budgeted Expenditures and Other Financing Uses

169,167,035.00

5,075,011.05

5,380,756.00

Met

<sup>1</sup> Fund 01, Resource 8150, Objects 8900-8999

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

Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)

<input type="checkbox"/>	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
<input type="checkbox"/>	Other (explanation must be provided)

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

--

**8. CRITERION: Deficit Spending**

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

		Third Prior Year (2019-20)	Second Prior Year (2020-21)	First Prior Year (2021-22)
1.	District's Available Reserve Amounts (resources 0000-1999)			
	a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
	b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	4,502,450.00	4,763,972.00	5,338,622.00
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	15,413,965.33	19,726,464.21	10,278,828.00
	d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	(195,867.00)	0.00	0.00
	e. Available Reserves (Lines 1a through 1d)	19,720,548.33	24,490,436.21	15,617,450.00
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	150,081,654.22	158,799,069.08	177,954,069.00
	b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
	c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	150,081,654.22	158,799,069.08	177,954,069.00
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	13.1%	15.4%	8.8%

**District's Deficit Spending Standard Percentage Levels**

(Line 3 times 1/3):

4.4%	5.1%	2.9%
------	------	------

<sup>1</sup>Available reserves are the unrestricted amounts in the  
Stabilization Arrangement, Reserve for

Economic Uncertainties, and Unassigned/Unappropriated accounts  
in the General Fund and the

Special Reserve Fund for Other Than Capital Outlay Projects.  
Available reserves will be reduced by

any negative ending balances in restricted resources in the  
General Fund.

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in	Total Unrestricted	Deficit Spending Level	
	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)	5,575,311.52	99,990,374.50	N/A	Met
Second Prior Year (2020-21)	3,269,242.72	98,323,748.18	N/A	Met
First Prior Year (2021-22)	4,860,438.00	100,926,105.00	N/A	Met
Budget Year (2022-23) (Information only)	(5,191,981.00)	109,869,504.00		

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

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

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

**Explanation:**

(required if NOT met)

**9. CRITERION: Fund Balance**

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

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

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

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

11,000

District's Fund Balance Standard Percentage Level: **1.0%**

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>2</sup>		Beginning Fund Balance	
	(Form 01, Line F1e, Unrestricted Column)		Variance Level	
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	Status
Third Prior Year (2019-20)	20,049,747.00	23,208,954.33	N/A	Met
Second Prior Year (2020-21)	25,103,341.00	28,784,265.85	N/A	Met
First Prior Year (2021-22)	28,184,161.00	32,053,508.00	N/A	Met
Budget Year (2022-23) (Information only)	36,913,946.00			

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

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

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

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

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

#### 10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	10,968	10,934	10,824
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

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

**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)	189,601,361.00	177,207,941.00	178,920,520.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	189,601,361.00	177,207,941.00	178,920,520.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	5,688,040.83	5,316,238.23	5,367,615.60

6.	Reserve Standard - by Amount (\$75,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	<b>District's Reserve Standard</b> <b>(Greater of Line B5 or Line B6)</b>	<b>5,688,040.83</b>	<b>5,316,238.23</b>	<b>5,367,615.60</b>

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

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

All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):		Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	5,688,041.00	5,316,238.00	5,367,616.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	4,504,481.00	25,719,383.00	27,653,514.00
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		
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8.	District's Budgeted Reserve Amount (Lines C1 thru C7)	10,192,522.00	31,035,621.00	33,021,130.00
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5.38%	17.51%	18.46%
<b>District's Reserve Standard</b> <b>(Section 10B, Line 7):</b>		<b>5,688,040.83</b>	<b>5,316,238.23</b>	<b>5,367,615.60</b>
Status:		Met	Met	Met

**10D. Comparison of District Reserve Amount to the Standard**

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

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

Explanation:

(required if NOT met)

**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**



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

No

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

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

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

Yes

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

The District has hired positions with COVID relief dollars to provide temporary assistance. These positions will be eliminated at the end of 2022-23.

**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)	(22,285,218.00)			
Budget Year (2022-23)	(23,830,595.00)	1,545,377.00	6.9%	Met
1st Subsequent Year (2023-24)	(25,194,815.00)	1,364,220.00	5.7%	Met
2nd Subsequent Year (2024-25)	(25,571,703.00)	376,888.00	1.5%	Met

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

First Prior Year (2021-22)	3,564,096.00			
Budget Year (2022-23)	3,592,000.00	27,904.00	.8%	Met
1st Subsequent Year (2023-24)	3,699,760.00	107,760.00	3.0%	Met
2nd Subsequent Year (2024-25)	3,810,753.00	110,993.00	3.0%	Met

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

First Prior Year (2021-22)	0.00			
Budget Year (2022-23)	0.00	0.00	0.0%	Met
1st Subsequent Year (2023-24)	543,803.00	543,803.00	New	Not Met
2nd Subsequent Year (2024-25)	605,884.00	62,081.00	11.4%	Not 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:**

It is projected Nutrition Services (Fund 13) will need a General Fund contribution beginning in 2023-24.

(required if NOT met)

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

**Project Information:**

(required if YES)

**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payments for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

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

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

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

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

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

Yes

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

Type of Commitment	# of Years	SACS Fund and Object Codes Used For:		Principal Balance
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2022-23
Leases				
Certificates of Participation				
General Obligation Bonds	21	Property Taxes	Fund 52,58,59,60,62,64 - object 7433	200,205,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

CEC 0% Interest Loan (solar)	5 yrs	Unrestricted General Fund dollars	Fund 01, res 0000, object 7439	1,109,448
Bus replacement loan (8 buses)	3 yrs	Unrestricted General Fund dollars	Fund 01, res 7230, object 7439	270,339
Lassen Ave property	9 yrs	RDA Dollars (Fund 42)	Fund 42, res 9494, object 7439	1,915,000

TOTAL:				203,499,787

Type of Commitment (continued)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
	Annual Payment	Annual Payment	Annual Payment	Annual Payment
	(P & I)	(P & I)	(P & I)	(P & I)
Leases				
Certificates of Participation				
General Obligation Bonds	19,163,581	14,941,874	15,495,572	13,203,436
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
CEC 0% Interest Loan (solar)	246,544	246,544	246,544	246,544
Bus replacement loan (8 buses)	96,771	96,771	96,771	96,771
Lassen Ave property	16,828	210,674	209,766	209,736
Total Annual Payments:	19,523,724	15,495,863	16,048,653	13,756,487
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:

- 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

Data must be entered.

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

37,841,679.00
0.00
37,841,679.00
Actuarial

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			
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	2,692,428.00	2,606,980.00	2,633,757.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	1,966,402.00	1,966,402.00	1,966,402.00
d. Number of retirees receiving OPEB benefits	158.00	158.00	158.00

**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)	<div>No</div>
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: <div></div>	
3.	Self-Insurance Liabilities	
	a. Accrued liability for self-insurance programs	<div></div>
	b. Unfunded liability for self-insurance programs	<div></div>
4.	Self-Insurance Contributions	
	a. Required contribution (funding) for self-insurance programs	<div></div>
	b. Amount contributed (funded) for self-insurance programs	<div></div>

**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	764.35	721.58	721.58	721.58

**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.

2022-23 negotiations are unsettled at this point in time.

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:	<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></td> <td></td> <td></td> </tr> </table>	Budget Year	1st Subsequent Year	2nd Subsequent Year	(2022-23)	(2023-24)	(2024-25)			
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

780000

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

12073616

12073616

12073616

100.0%

100.0%

100.0%

0.0%

0.0%

0.0%

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

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

No

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

If Yes, explain the nature of the new costs:

--

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

**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

Yes

Yes

Yes

1259882

1257204

1257363

2.0%

2.0%

2.0%

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

Yes

Yes

Yes

No

No

No



**Certificated (Non-management) - Other**

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

None.

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

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

	Prior Year (2nd Interim)  (2021-22)	Budget Year  (2022-23)	1st Subsequent Year  (2023-24)	2nd Subsequent Year  (2024-25)
Number of classified(non - management) FTE positions	553.8	539.91	545.91	551.41

**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.

2022-23 negotiations are unsettled at this point in time.

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

340000

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

7. Amount included for any tentative salary schedule increases

0

0

0

**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

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

Yes

Yes

Yes

9066437

9066437

9066437

95.0%

95.0%

95.0%

0.0%

0.0%

0.0%

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

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

No

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

If Yes, explain the nature of the new costs:

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

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

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

Yes

Yes

Yes

398314

426042

432659

2.0%

2.0%

2.0%

**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?	No	No	No

**Classified (Non-management) - Other**

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

None.

**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	88.6	89.6	89.6	89.6

**Management/Supervisor/Confidential**

**Salary and Benefit Negotiations**

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

No

If Yes, complete question 2.

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

2022-23 compensation is unsettled at this point in time.

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

135000
--------

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

4. Amount included for any tentative salary schedule increases

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

**Management/Supervisor/Confidential**

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

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

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
1248643	1248643	1248643
76.0%	76.0%	76.0%
0.0%	0.0%	0.0%

**Management/Supervisor/Confidential**

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

**Step and Column Adjustments**

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

Yes	Yes	Yes
0	0	0
0.0%	0.0%	0.0%

**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

Yes	Yes	Yes
0	0	0
0.0%	0.0%	0.0%

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

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

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

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

Yes
Jun 29, 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.

<b>A1.</b>	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	No
<b>A2.</b>	Is the system of personnel position control independent from the payroll system?	No
<b>A3.</b>	Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)	No
<b>A4.</b>	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	Yes
<b>A5.</b>	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
<b>A6.</b>	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
<b>A7.</b>	Is the district's financial system independent of the county office system?	Yes
<b>A8.</b>	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
<b>A9.</b>	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	Yes

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

**Comments:**  
(optional)

End of School District Budget Criteria and Standards Review