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# 2022-23 Budget

Presented to the Board of Trustees  
June 7, 2022

David Rose, Superintendent  
Katie Anderson, CBO



## **GRAVENSTEIN UNION SCHOOL DISTRICT**

**David Rose, Superintendent**

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**Board of Trustees**

Gregory Appling, Board President  
Jerri McNeill, Board Clerk  
Alexander Kahn, Member  
Jennifer Koelemeijer, Member  
Patrick Lei, Member

To: Gravenstein Union School District Board of Trustees  
From: Katie Anderson, CBO  
Date: June 1, 2022  
Meeting Date: June 7, 2022

Item: Consideration of the 2022-23 Adopted Budget

### **BACKGROUND INFORMATION:**

The 2022-23 Adopted Budget presents the District's financial and budgetary status as of July 1, 2022. The report covers the operating activities of the General Fund (Fund 01), which includes the transactions of the Gravenstein Elementary Charter School (Fund 03) and the Hillcrest Middle Charter School (Fund 04). The purpose of the Adopted Budget is to certify that the District will be able to meet its financial obligations for the current and two succeeding fiscal years (positive certification). The Sonoma County Office of Education will review the submitted report and either agree with the certification or determine that a different certification is justified.

### **CURRENT CONSIDERATION:**

The Gravenstein Union School District Board of Education will review the 2022-23 Adopted Budget and analyze the budget status for the District as of July 1, 2022. Included in the analysis will be a budget projection for the 2023-24 and 2024-25 school years based on specific management approved assumptions. The District is recommending that the Board of Education approve a POSITIVE Adopted Budget. The District is able to meet the required minimum reserve level in all three years.

### **RECOMMENDATION:**

District administration respectfully requests the Board of Education to approve the 2022-23 Adopted Budget and authorize the School Board President to certify that the District will be filing a POSITIVE certification based on the current projections; the District will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

Thank you,

Katie Anderson  
Chief Business Officer  
Gravenstein Union School District

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# Gravenstein School District & Charters

## 2022-23 Adopted Budget Narrative

June 7, 2022

### REVENUE

COLA & the May Revision: Thanks to revenues from personal income, sales and corporate taxes, the District can expect a record cost of living adjustment (COLA) for 2022-23. Increased revenue derived from Proposition 98's minimum guarantee is driven by the unprecedented levels of revenue from the tax sources listed above coupled with historically low enrollment rates. The Governor's May Revision, which is not yet finalized into statute, proposes significant increases to the Local Control Funding Formula (LCFF) above the COLA base, on-going funding for the Extended Learning Opportunities Program, on-time discretionary block grants, changes to ADA calculations to address the 'ADA Cliff', universal transitional kindergarten facilities and early childhood education funding, universal meals funding, and more. At this time, these proposals are with the legislator for final debate and possible adoption. Staff has taken a conservative approach under the guidance from School Services of California, Capital Advisors, CCSESA, SSDA, and others to apply fiscally appropriate assumptions to the District's 2022-23 Adopted Budget and Multi Year Projection (MYP) in light of the multitude of proposals still being debated at the capital.

Property Taxes: Local property taxes are estimated using a conservative growth factor of 1.5% from P-1 tax rolls. A 1.5% growth factor was applied to the 2023-24 & 2024/25 subsequent years.

Basic Aid Supplemental: It is recommended by the Sonoma County Office of Education that only part of the Basic Aid Supplemental revenue for the current year be budgeted. The full amount of Basic Aid Supplemental will be recognized once tax revenue for the year is determined at closing in July. The District continues to consider this funding source as one-time funding due to its volatility. Fluctuation in funding from one year to the next is based on the number of out-of-district students housed in the charter schools, the funding status of a student's district of residence, as well as a number of other factors. If the District continues to see declining Basic Aid Supplemental funding, programmatic activities will need to be reviewed.

Federal Revenue: Programs included in this funding comprise of GEER II, ESSER II, ESSER III, Special Education, Title I, Title II, and Title IV. Federal resources are highly restrictive funds tied to specific programs and or specific expenditures.

State Revenue: Programs included in this funding comprise of the Mandated Block Grant, Lottery, Special Education including Early Intervention and Preschool Learning, Extended Learning Opportunities Program, Educator Effectiveness Block Grant, and STRS-on-Behalf.

Local Revenue: These dollars comprise of donations from local organizations and parents for field trips, GPA, and interest.

### Enrollment and Average Daily Attendance Assumptions

Currently, there are 4 different proposals with the legislator concerning changes to how ADA will be calculated starting in the 2022-23 school year. With increased uncertainty as to which proposal will be included in the Governor's Budget, staff made the conservative assessment to use current practice to estimate ADA for the budget year and projected years for both the District and its Charters.

The multi-year Enrollment and ADA projection was developed using a variety of management approved assumptions. Below is a snapshot of the projection used to estimate Enrollment and ADA in subsequent years.

## Cohort Projected Enrollment & ADA

2022-23			2023-24			2024-25		
Grade Level	Enrollment	ADA	Grade Level	Enrollment	ADA	Grade Level	Enrollment	ADA
TK	34	27.48	TK	50	40.42	TK	52	42.03
K	67	62.13	K	80	75.29	K	80	75.29
1	80	76.78	1	66	62.13	1	80	75.29
2	78	74.25	2	80	76.78	2	66	62.13
3	74	71.04	3	78	74.25	3	80	76.78
4	84	80.05	4	74	71.04	4	78	74.25
5	73	69.85	5	84	80.05	5	74	71.04
6	95	89.30	6	93	87.42	6	93	87.42
7	88	82.72	7	88	82.72	7	88	82.72
8	105	98.30	8	105	98.30	8	105	98.30
	<b>778</b>	<b>731.91</b>		<b>798</b>	<b>748.39</b>		<b>796</b>	<b>745.25</b>

Assumptions the District considered when projecting enrollment and ADA for the current and projection years:

- Budget year enrollment numbers are based on cohort projection modeling and advice from site leadership. A second TK class was added with an enrollment of an additional 16 students. Enrollment is projected at 778.
- Budget year ADA is projected using the 2021-22 P-2 percentage of attendance numbers multiplied by the projected enrollment. Of the 34 TK students projected, 27.48 ADA is expected. ADA is projected to at 731.91 for the District in total.
- Budget year Unduplicated Pupil Percentage (UPP) is held flat based on 2021-22 Fall 1 identified student counts. UPP is projected at 31.13% for the District and 38.49% for the Charters.
- 2023-24 enrollment reflects a cohort projection for grades K-5. Enrollment for grades 6-8 is held at capacity per projections provided by site leadership. A third TK classroom is expected to be added with an additional enrollment of 18 students. Of the 50 expected TK students projected, 40.42 ADA is expected.
- 2024-25 enrollment reflects a cohort projection for grades K-5. TK enrollment is expected to remain relatively flat. Enrollment for grades 6-8 is held at capacity, per projections provided by site leaders.
- See the LCFE Calculator pages included at the end of this document for funding details tied to these assumptions.

### Other Assumptions Used

The multi-year projection was developed using a variety of management approved assumptions. Details are attached on a separate assumptions spreadsheet on page 48 of this report detail both revenue and expenditures projections. Projections are based on the Governor's May Revision, direction from School Services of California, Capital Advisors and others.

### Restricted Programs requiring contributions from the General Fund

Routine Restricted Maintenance - \$ 357,537  
 Special Education - \$ 229,060  
 Gravenstein Elementary School Charter - \$ 1,150,000  
 Hillcrest Middle School Charter - \$ 1,300,000  
 Field Trips - \$ 131,114

Total Contributions = \$3,167,711

## Programs requiring transfers from the General Fund

No transfers in or out are planned for the 2022-23 or subsequent years.

## Reserves and Ending Balance

<b>Fund Balance</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>
Beginning Balance	7,292,358	5,211,195	3,190,472
Audit Adjustment(s)		-	-
<b>Net Ending Balance</b>	<b>5,211,195</b>	<b>3,190,472</b>	<b>1,271,933</b>
<b>Components of Ending Balance:</b>			
Revolving Cash (nonspendable)	5,000	5,000	5,000
Restricted: Prepaid Expenditures	2,270	-	-
Restricted	545,710	404,890	275,298
Textbook Adoptions Multi Year	350,000	-	-
Facilities Master Plan Approved Projects	250,000	-	-
STRS & PERS Increases 2 Years	-	-	-
Reserve for Enrichments 5 Years	1,500,000	300,000	-
Lesser of 2 M or 30% Rainy Day Reserve	2,000,000	1,900,000	400,000
Reserve for Econ.Uncert. (unassigned)	501,758	517,735	525,716
Unassigned/Unappropriated Amount	56,457	62,846	65,918
Net Ending Balance	5,211,195	3,190,472	1,271,933

The District is projecting to deficit spend in the current and subsequent years; (\$-2,083,163) in the current year (-\$2,020,723) in 2023/24 and (\$-1,918,539) in 2024/25.

The District will not be able to meet all of its board designated reserve assignments in any of the budget years. Despite increased deficit spending, the District is able to meet the minimum state required Reserve for Economic Uncertainty and have a positive Unassigned/Unappropriated balance in all projected years.

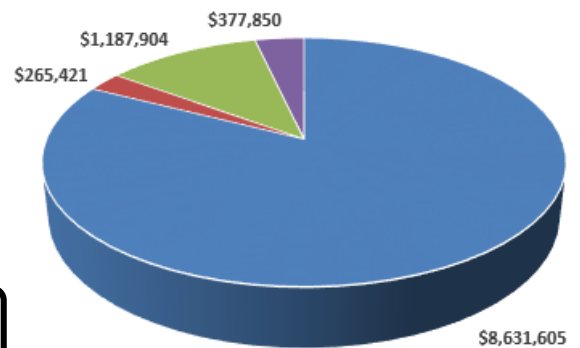
An assigned reserve of \$1,500,000 for the Enrich! program has been set aside to support the program. Enrich staffing are considered ongoing and will encroach significantly on the District's Board Assigned reserves and General Fund in all years. The staff will be closely monitoring the District's General Fund ending balance to safeguard its financial strength as this program moves forward.

## Cash Flow

The projected cash flow report presented as part of the 2022-23 Adopted Budget shows all months ending with a positive cash balance and an estimated June 30, 2023 ending balance of \$ 6,098,096.

## 2022-23 Projected General Fund Revenue

<b>Revenue by Object</b>	<b>Dollars per ADA</b>	<b>Total Amount</b>
LCFF Sources	\$ 11,793	\$ 8,631,605
Federal Revenue	\$ 363	\$ 265,421
Other State Revenue	\$ 1,623	\$ 1,187,904
Other Local Revenue	\$ 516	\$ 377,850
<b>Total Revenue</b>	<b>\$ 14,295</b>	<b>\$ 10,462,780</b>

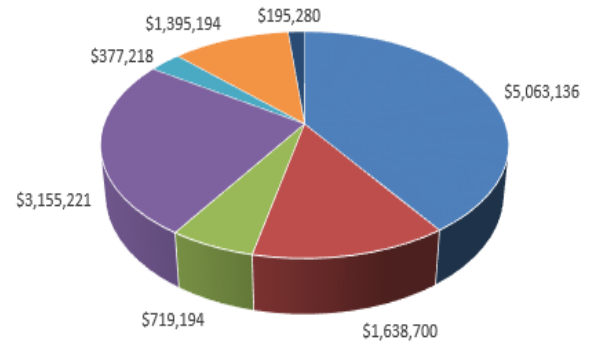


■ LCFF Sources ■ Federal Revenue ■ Other State Revenue ■ Other Local Revenue

- LCFF sources include state revenue generated from ADA, Education Protection Account, Property Taxes, and Basic Aid Supplemental
  - Federal Revenues include GEER II, ESSER II & III funding, Title I, II & IV, and Funding for Special Education
  - Other State Revenues include Lottery, Mandated Block Grant, Extended Learning Opportunities Program, Educator Effectiveness Block Grant, Special Education Early Intervention Preschool Grant, the Special Education Learning Recovery Grant, and STRS-on-Behalf
- Other Local Revenues includes GPA donations, field trip donations, and interest

## 2022-23 Projected General Fund Expenditures

Expenditures by Object	Dollars per ADA	Total Amount
Cert. Non-Mgt. Salaries	\$ 6,918	\$ 5,063,136
Class. Non-Mgt. Salaries	\$ 2,239	\$ 1,638,700
Management/Confidential Salaries	\$ 983	\$ 719,194
Employee Benefits	\$ 4,311	\$ 3,155,221
Books and Supplies	\$ 515	\$ 377,218
Services and Operating	\$ 1,906	\$ 1,395,194
Capital Outlay	\$ 267	\$ 195,280
Other Outgo	\$ -	\$ -



<b>Total Expenditures</b>	<b>\$ 17,139</b>	<b>\$ 12,543,943</b>
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- Cert. Non-Mgt. Salaries
- Employee Benefits
- Capital Outlay
- Class. Non-Mgt. Salaries
- Books and Supplies
- Management/Confidential Salaries
- Services and Operating

- Salary & Benefits categories have been updated to reflect budgeted expenditures and future encumbrances for the 2023 June Extended Learning Opportunities Program. Salary & Benefit’s reflect all settled negotiations.
- Salary and & Benefits represent 84.4% if total expenditures.

### **ADDITIONAL FUNDS OPERATED BY THE DISTRICT**

See the All Funds Report on page 59 for revenue/expenditure details.

**Fund 12 Child Development Fund** This fund is used to account for the proceeds from specific revenue sources, which by law, are restricted to the financing of preschool and before/after school programs. Revenue sources for this fund come from the fees from the Beyond the Bell program, interest earned on the funds, and contributions made from the general fund to support the program. Expenditures from this fund may be made only for Beyond the Bell program purposes and can be used for staff salaries and benefits costs, administrative oversight costs, child development activities, facilities repair, maintenance, and/or replacement of equipment used in the program. Staff reviewed and revised the fee structure for the 22/23 school year to increase cost to reduce program encroachment on the general fund.

Current Year Projected Ending Fund Balance: **\$ 9,391**

### **Fund 13 Cafeteria Special Reserve Fund**

This fund is used to account separately for federal, state, and local resources needed to operate the food service program. The principal revenues in this fund are: Child Nutrition Programs (Federal), Child Nutrition Programs (State), Food Service Sales, and Interest.

The District operates a food service program for all of the District's schools. The District will be using a semi-scratch cooking model for the Summer Jumpstart program. It is the hope of staff to continue this model for the 2022-23 school year and move away from vended meals.

Below is the history of General Fund contributions to Fund 13:

- 2019-20 = \$19,766
- 2020-21 = \$39,532
- 2021-22 = \$ 0
- 2022-23 = \$ 0

Current Year Projected Ending Fund Balance: **\$ 40,129**

### **Fund 14 Deferred Maintenance Fund**

This fund is used to account separately for contributions for deferred maintenance purposes. Expenditures in this fund are intended for major repair to district facilities or replacements of building components. The 2022-23 school year included a \$19,507 transfer from LCFF revenue.

Current Year Projected Ending Fund Balance: \$ 36,476

### **Fund 17 Special Reserve (other than capital projects)**

These assigned funds are supplemental to the State required reserve of 4% in the General Fund. This special fund can only be accumulated or transferred to another fund. The balance in this fund is available to cover unexpected costs that arise at short notice; such as Special Education placement resulting in increased contribution and transportation expenses.

There can be no expenditures from this fund. The only income is through a transfer from the General Fund or from interest earned.

Current Year Projected Ending Fund Balance: \$ 546,013

### **Fund 20 Special Reserves for Postemployment Benefits Fund**

This Special Reserve for Postemployment Benefits Fund may be used to separately account for the amounts the District has earmarked for the future cost of retiree benefits but have not contributed irrevocably to a separate trust for the retiree benefit plan. Amounts accumulated in this fund must be transferred back to the General Fund for expenditure if needed. As Governmental Accounting Standards Board (GASB) is implemented, it may be required to place these funds into an irrevocable trust. This would be accounted for in Fund 71. The District will be notified, if this requirement changes.

The most recent Actuarial study was Board approved on 01/14/2020 with a valuation date of 07/01/2017. The board made a decision to fund the Unfunded Accrued Liability at \$785,711 based on the earlier Actuarial report dated 07/01/2013, and a transfer was done to accomplish that. The Fund 20 balance does meet the Unfunded Accrued Liability of \$690,439 at the June 30, 2019 validation date. Per GASB 74, a new study is required every two years. The District is currently under contract to have the June 30, 2022 Net OPEB Liability valuation conducted.

Current Year Projected Ending Fund Balance: \$ 865,604

### **Fund 25 Capital Facilities Fund**

This fund is used primarily to account separately for monies received from fees levied on developers or other agencies as a condition of approving a development. Expenditures are restricted to the purposes specified in Government Code sections 65970-65981 or for items specified in agreements with the developers. A Developer Fee Justification Study was completed in the 2018-19 school year. A new Developer Fee Justification Study survey was commissioned this year with an estimated completion date of June 2022. Findings from this study will allow the District to raise the fees currently charged from the 1.42 per sq. ft. level. Additional, the study will come with an enrollment survey which will help the District plan for universal TK.

Current Year Projected Ending Fund Balance: \$ 185,589

### **Fund 35 County School Facilities Fund**

This fund is established to receive apportionments from the State Facilities Funds which are authorized by the State Allocation Board for new construction and modernization projects previously completed. The principal revenues for this fund are from State School Facilities Apportionments, Interest, and transfers in from other funds. Funds received can only



be used for capital improvements and cannot be transferred to other funds for general use. The District received an allocation from the Office of Public School Construction (OPSC) based on the construction that were completed in 2018.

Current Year Projected Ending Fund Balance: **\$ 1,805,791**

#### **Fund 40 Special Reserve Fund for Capital Outlay Projects**

This fund exists primarily to provide for the accumulation of general fund monies for capital outlay projects. Other authorized revenues which may be transferred to the Special Reserve Fund are (1) proceeds from the sale or lease of real property; (2) rentals and leases of real property specifically authorized for deposit to the fund by the governing board; and (3) excess amounts sufficient to pay all unpaid bond obligations including Phase III Modernization and the Hillcrest Improvement Project.

In 2020-21, the District made a \$1.7 million transfer from the General Fund to Fund 40 to pay for the Heat Mitigation Project, a Williams Act request. The District completed all construction related to Phase 1 of request in the July and August 2021 months. Phase 2 of the project will begin Summer of 2022.

Current Year Projected Ending Fund Balance: **\$ 2,709**

#### **Other Notes**

The District is currently in negotiations with the Classified bargaining unit. The MYP presented does not include any assumed settlements.

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: Gravenstein  
Elementary School

Place: Gravenstein  
Elementary  
School

Date: June 1st, 2022

Date: June 7th, 2022

Time: 05:00 PM

Adoption Date: June 14th, 2022

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

Clerk/Secretary of  
the Governing  
Board

(Original signature  
required)

Contact person for additional information on the budget reports:

Name: Katie Anderson

Telephone: 707-823-7008

Title: CBO

E-mail: \_\_\_\_\_

**Criteria and Standards Review Summary**

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

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

4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.		X
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
9	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	
<b>SUPPLEMENTAL INFORMATION</b>			<b>No</b>	<b>Yes</b>
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2021-22) annual payment?		X

S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?	X	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)	X	
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)	X	
S9	Local Control and Accountability Plan (LCAP)	Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?	X	
		• Approval date for adoption of the LCAP or approval of an update to the LCAP:		Jun 07, 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 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 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	
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ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

\_\_\_\_\_

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

Signed \_\_\_\_\_ Date of Meeting: \_\_\_\_\_  
Clerk/Secretary of the Governing Board  
(Original signature required)

For additional information on this certification, please contact:

Name: Katie Anderson  
Title: CBO  
Telephone: 707-823-7008  
E-mail: kanderson@Grav.k12.ca.us

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

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

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

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

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

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

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

730.95
<b>District's ADA Standard Percentage Level: 2.0%</b>

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

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2019-20)	District Regular	38	40	
	Charter School	691	696	
	<b>Total ADA</b>	<b>729</b>	<b>736</b>	<b>N/A</b>
Second Prior Year (2020-21)	District Regular	41	40	
	Charter School	696	696	
	<b>Total ADA</b>	<b>737</b>	<b>736</b>	<b>0.1%</b>
First Prior Year (2021-22)	District Regular	35	39	
	Charter School	678	678	
	<b>Total ADA</b>	<b>713</b>	<b>717</b>	<b>N/A</b>
Budget Year (2022-23)	District Regular	36		
	Charter School	695		
	<b>Total ADA</b>	<b>731</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):

731.0

**District's Enrollment Standard Percentage Level:**

2.0%

**2A. Calculating the District's Enrollment Variances**

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

Fiscal Year		Enrollment Budget	Enrollment CBEDS Actual	Enrollment Variance Level	Status
				(If Budget is greater than Actual, else N/A)	
Third Prior Year (2019-20)	District Regular	40	770		
	Charter School	720			
	<b>Total Enrollment</b>	<b>760</b>	<b>770</b>		
Second Prior Year (2020-21)	District Regular	40	757		
	Charter School	729			
	<b>Total Enrollment</b>	<b>769</b>	<b>757</b>		
First Prior Year (2021-22)	District Regular	43	755		
	Charter School	728			
	<b>Total Enrollment</b>	<b>771</b>	<b>755</b>		



Budget Year (2022-23)		
District Regular		36
Charter School		740
<b>Total Enrollment</b>		<b>776</b>

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

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

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

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

Students moved to different states over the summer

- 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)

district is planning growth for UTK in the subsequent years

**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	40	770	
	Charter School	696	0	
	<b>Total ADA/Enrollment</b>	<b>736</b>	<b>770</b>	
Second Prior Year (2020-21)	District Regular	40	757	
	Charter School	696		
	<b>Total ADA/Enrollment</b>	<b>736</b>	<b>757</b>	
First Prior Year (2021-22)	District Regular	34	755	
	Charter School	685		
	<b>Total ADA/Enrollment</b>	<b>719</b>	<b>755</b>	
Historical Average Ratio:				96.0%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): 96.5%

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

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

Fiscal Year		Estimated P-2 ADA	Enrollment	Ratio of ADA to Enrollment	Status
		Budget (Form A, Lines A4 and C4)	Budget/Projected (Criterion 2, Item 2A)		
Budget Year (2022-23)	District Regular	36	36		
	Charter School	695	740		
	<b>Total ADA/Enrollment</b>	<b>731</b>	<b>776</b>	<b>94.2%</b>	<b>Met</b>
1st Subsequent Year (2023-24)	District Regular	37	36		
	Charter School	714	743		
	<b>Total ADA/Enrollment</b>	<b>750</b>	<b>779</b>	<b>96.3%</b>	<b>Met</b>
2nd Subsequent Year (2024-25)	District Regular	37	36		
	Charter School	710	741		
	<b>Total ADA/Enrollment</b>	<b>747</b>	<b>777</b>	<b>96.2%</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 (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
<b>Step 1 - Change in Population</b>				
a. ADA (Funded) (Form A, lines A6 and C4)	716.75	731.90	750.27	747.13
b. Prior Year ADA (Funded)		716.75	731.90	750.27
c. Difference (Step 1a minus Step 1b)		15.15	18.37	(3.14)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		2.11%	2.51%	(.42%)
<b>Step 2 - Change in Funding Level</b>				
a. Prior Year LCFF Funding		4,111,786.00	4,199,976.00	4,764,220.00
b1. COLA percentage		5.07%	6.56%	5.37%
b2. COLA amount (proxy for purposes of this criterion)		208,467.55	275,518.43	255,838.61
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		5.1%	6.6%	5.4%
<b>Step 3 - Total Change in Population and Funding Level</b>				
(Step 1d plus Step 2c)		7.2%	9.1%	5.0%
<b>LCFF Revenue Standard (Step 3, plus/minus 1%):</b>		<b>6.18% to 8.18%</b>	<b>8.07% to 10.07%</b>	<b>3.95% to 5.95%</b>

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

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

**Basic Aid District Projected LCFF Revenue**

	Prior Year (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	3,361,315.00	3,411,735.00	3,462,911.00	3,514,854.00
Percent Change from Previous Year		N/A	N/A	N/A
<b>Basic Aid Standard (percent change from previous year, plus/minus 1%):</b>		N/A	N/A	N/A

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

DATA ENTRY: All data are extracted or calculated.

**Necessary Small School District Projected LCFF Revenue**

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

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

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

	Prior Year (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	8,063,315.00	8,561,711.00	9,177,131.00	9,449,045.00
District's Projected Change in LCFF Revenue:		6.18%	7.19%	2.96%
<b>LCFF Revenue Standard</b>		<b>6.18% to 8.18%</b>	<b>8.07% to 10.07%</b>	<b>3.95% to 5.95%</b>
<b>Status:</b>		Not Met	Not Met	Not Met

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

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

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

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

50% of anticipated Basic Aid Supplemental 8011 DBAS is budgeted.

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Third Prior Year (2019-20)	6,850,729.74	8,014,240.28
Second Prior Year (2020-21)	7,321,359.83	7,891,172.19	92.8%
First Prior Year (2021-22)	7,432,705.00	8,232,552.00	90.3%
Historical Average Ratio:			89.5%

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	4.0%	4.0%	4.0%
<b>District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):</b>	<b>85.5% to 93.5%</b>	<b>85.5% to 93.5%</b>	<b>85.5% to 93.5%</b>

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

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio	Status
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	
	Budget Year (2022-23)	9,126,357.00	9,989,229.00	
1st Subsequent Year (2023-24)	9,717,529.00	10,526,010.00	92.3%	
2nd Subsequent Year (2024-25)	9,883,417.00	10,699,588.00	92.4%	

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

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

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

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

**6. CRITERION: Other Revenues and Expenditures**

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	7.18%	9.07%	4.95%
<b>2. District's Other Revenues and Expenditures</b>			
<b>Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>-2.82% to 17.18%</b>	<b>-0.93% to 19.07%</b>	<b>-5.05% to 14.95%</b>
3. District's Other Revenues and Expenditures			
Explanation Percentage Range (Line 1, plus/minus 5%):	2.18% to 12.18%	4.07% to 14.07%	-0.05% to 9.95%

**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)	489,547.00		
Budget Year (2022-23)	265,421.00	(45.78%)	Yes
1st Subsequent Year (2023-24)	130,955.00	(50.66%)	Yes

2nd Subsequent Year (2024-25)	159,039.00	21.45%	Yes
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**Explanation:**  
(required if Yes)

No longer receiving Federal Covid Aide in subsequent years.

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

First Prior Year (2021-22)	1,304,494.00		
Budget Year (2022-23)	1,187,904.00	(8.94%)	Yes
1st Subsequent Year (2023-24)	1,166,833.00	(1.77%)	Yes
2nd Subsequent Year (2024-25)	1,168,545.00	.15%	No

**Explanation:**  
(required if Yes)

No longer receiving RS 6537, 6547 in subsequent years

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

First Prior Year (2021-22)	328,549.00		
Budget Year (2022-23)	377,850.00	15.01%	Yes
1st Subsequent Year (2023-24)	377,850.00	0.00%	Yes
2nd Subsequent Year (2024-25)	377,850.00	0.00%	No

**Explanation:**  
(required if Yes)

Changes in special Ed Revenue.

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

First Prior Year (2021-22)	412,935.00		
Budget Year (2022-23)	377,218.00	(8.65%)	Yes
1st Subsequent Year (2023-24)	380,990.00	1.00%	Yes
2nd Subsequent Year (2024-25)	384,800.00	1.00%	No

**Explanation:**  
(required if Yes)

See changes in revenue above

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

First Prior Year (2021-22)	1,125,502.00		
Budget Year (2022-23)	1,395,194.00	23.96%	Yes
1st Subsequent Year (2023-24)	1,289,147.00	(7.60%)	Yes
2nd Subsequent Year (2024-25)	1,302,037.00	1.00%	No

**Explanation:**  
(required if Yes)

Additional Special Ed Students being served

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

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DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change	
		Over Previous Year	Status
<b>Total Federal, Other State, and Other Local Revenue (Criterion 6B)</b>			
First Prior Year (2021-22)	2,122,590.00		
Budget Year (2022-23)	1,831,175.00	(13.73%)	Not Met
1st Subsequent Year (2023-24)	1,675,638.00	(8.49%)	Not Met
2nd Subsequent Year (2024-25)	1,705,434.00	1.78%	Met

<b>Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)</b>			
First Prior Year (2021-22)	1,538,437.00		
Budget Year (2022-23)	1,772,412.00	15.21%	Met
1st Subsequent Year (2023-24)	1,670,137.00	(5.77%)	Not Met
2nd Subsequent Year (2024-25)	1,686,837.00	1.00%	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)

No longer receiving Federal Covid Aide in subsequent years.

**Explanation:**

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

No longer receiving RS 6537, 6547 in subsequent years

**Explanation:**

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

Changes in special Ed Revenue.

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)

See changes in revenue above



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

Additional Special Ed Students being served

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)

11,869,955.00

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

11,869,955.00	356,098.65	357,537.00	Met
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<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)
	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
	Other (explanation must be provided)

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

**8. CRITERION: Deficit Spending**

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available 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)	444,268.00	412,160.00	0.00
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	4,144,011.03	2,801,001.57	7,155,979.00
	d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	(.05)	0.00	0.00
	e. Available Reserves (Lines 1a through 1d)	4,588,278.98	3,213,161.57	7,155,979.00
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	11,106,680.58	12,912,135.08	12,506,344.00
	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)	11,106,680.58	12,912,135.08	12,506,344.00
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	41.3%	24.9%	57.2%
<b>District's Deficit Spending Standard Percentage Levels</b>				
<b>(Line 3 times 1/3):</b>		<b>13.8%</b>	<b>8.3%</b>	<b>19.1%</b>

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2019-20)	610,400.22	9,565,052.28	N/A	Met
Second Prior Year (2020-21)	(1,375,357.46)	11,171,114.19	12.3%	Not Met
First Prior Year (2021-22)	(806,695.00)	9,507,574.00	8.5%	Met
Budget Year (2022-23) (Information only)	(1,951,981.00)	9,989,229.00		

**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)

District made a contribution to fund 40 in 2020-21 for HVAC construction projects.

**9. CRITERION: Fund Balance**

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2019-20)	6,033,878.00	8,189,118.81	N/A	Met
Second Prior Year (2020-21)	8,246,900.00	8,799,519.03	N/A	Met
First Prior Year (2021-22)	4,817,474.00	7,424,161.00	N/A	Met
Budget Year (2022-23) (Information only)	6,617,466.00			

<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 (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	731	748	745
<b>District's Reserve Standard Percentage Level:</b>	<b>4%</b>	<b>4%</b>	<b>4%</b>

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

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

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? No
2. If you are the SELPA AU and are excluding special education pass-through funds:
  - a. Enter the name(s) of the SELPA(s): Sonoma County Special Education Local Plan Area  
SCOE

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

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

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

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	12,543,943.00	12,943,386.00	13,142,912.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	12,543,943.00	12,943,386.00	13,142,912.00

4.	Reserve Standard Percentage Level	4%	4%	4%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	501,757.72	517,735.44	525,716.48
6.	Reserve Standard - by Amount (\$75,000 for districts with 0 to 1,000 ADA, else 0)	75,000.00	75,000.00	75,000.00
7.	<b>District's Reserve Standard</b> <b>(Greater of Line B5 or Line B6)</b>	<b>501,757.72</b>	<b>517,735.44</b>	<b>525,716.48</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)	501,758.00	517,735.00	525,716.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	56,457.00	62,847.00	65,920.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	558,215.00	580,582.00	591,636.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	4.45%	4.49%	4.50%
<b>District's Reserve Standard</b> <b>(Section 10B, Line 7):</b>	<b>501,757.72</b>	<b>517,735.44</b>	<b>525,716.48</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?

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?

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

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

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

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)?

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

**S5. Contributions**

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

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

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

District's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2021-22)	(791,738.00)			
Budget Year (2022-23)	(717,711.00)	(74,027.00)	(9.3%)	Met
1st Subsequent Year (2023-24)	(724,888.00)	7,177.00	1.0%	Met
2nd Subsequent Year (2024-25)	(732,137.00)	7,249.00	1.0%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2021-22)	1,200,058.00			
Budget Year (2022-23)	0.00	(1,200,058.00)	(100.0%)	Not Met
1st Subsequent Year (2023-24)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2024-25)	0.00	0.00	0.0%	Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2021-22)	1,275,022.00			
Budget Year (2022-23)	0.00	(1,275,022.00)	(100.0%)	Not Met
1st Subsequent Year (2023-24)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2024-25)	0.00	0.00	0.0%	Met

**1d. Impact of Capital Projects**

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

Yes

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

**Explanation:**

Use of ob 8983 to support charter deficit spending in stead of transfers in/out



(required if NOT met)

1c.

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

**Explanation:**

(required if NOT met)

Use Of Ob 8983 To Support Charter Deficit Spending In Stead Of Transfers In/Out

1d.

YES - Capital projects exist that may impact the general fund operational budget. Identify each project, including a description of the project, estimated completion date, original project budget, original source of funding, and estimated fiscal impact on the general fund.

**Project Information:**

(required if YES)

Hillcrest Middle school re-roofing Project

District will be using RRM dollars for a Re-roofing project at the middle school.

**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 Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2022-23
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation				
General Obligation Bonds	21	Fund 51 - Bond interest and Redemption	Ob 74--	5,759,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

<b>TOTAL:</b>			5,759,000

	Prior Year (2021-22) Annual Payment (P & I)	Budget Year (2022-23) Annual Payment (P & I)	1st Subsequent Year (2023-24) Annual Payment (P & I)	2nd Subsequent Year (2024-25) Annual Payment (P & I)
Type of Commitment (continued)				
Leases				
Certificates of Participation				
General Obligation Bonds	388,196	396,542	408,233	306,050
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
<b>Total Annual Payments:</b>	388,196	396,542	408,233	306,050
<b>Has total annual payment increased over prior year (2021-22)?</b>	<b>Yes</b>	<b>Yes</b>	<b>Yes</b>	<b>No</b>

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

DATA ENTRY : Enter an explanation if Yes.

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

**Explanation:**  
(required if Yes  
to increase in total  
annual payments)

per bond schedule

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

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

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

No

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

**Explanation:**  
(required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

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

2. For the district's OPEB:  
a. Are they lifetime benefits? No

b. Do benefits continue past age 65? No

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

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

b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund	Self-Insurance Fund	Governmental Fund
		861,604

4. OPEB Liabilities Data must be entered.

a. Total OPEB liability	895,020.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00

c. Total/Net OPEB liability (Line 4a minus Line 4b)	895,020.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	Jun 30, 2021

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
5. OPEB Contributions			
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	4,000.00	4,000.00	4,000.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	269.00	300.00	350.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	4,927.00	7,961.00	12,496.00
d. Number of retirees receiving OPEB benefits			

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

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

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

No

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

3 Self-Insurance Liabilities

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

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

**S8. Status of Labor Agreements**

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

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

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

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

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

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

	Prior Year (2nd Interim) (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of certificated (non-management) full - time - equivalent(FTE) positions	49.9	48.4	48.4	48.4

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

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

Yes
-----

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

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

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

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Negotiations Settled

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

May 10, 2022
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2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?

Yes
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If Yes, date of Superintendent and CBO certification:

May 10, 2022
--------------

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

No
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If Yes, date of budget revision board adoption:

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4. Period covered by the agreement:

Begin Date:	Jul 01, 2021	End Date:	Jun 30, 2024
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5. Salary settlement:

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	Yes	Yes	No

**One Year Agreement**

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

or

**Multiyear Agreement**

Total cost of salary settlement	415869	278289	0
% change in salary schedule from prior year (may enter text, such as "Reopener")	5%	5%	Reopener

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

LCFF

Negotiations Not Settled

6.	Cost of a one percent increase in salary and statutory benefits				
		Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)	

7.	Amount included for any tentative salary schedule increases				
		Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (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			

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

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

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

If Yes, explain the nature of the new costs:

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

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

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

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

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

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

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

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

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

	Prior Year (2nd Interim) (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of classified(non - management) FTE positions	31.5	31.734	31.734	31.734

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

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

No

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

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

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

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

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

5. Salary settlement: Budget Year 1st Subsequent Year 2nd Subsequent Year

	(2022-23)	(2023-24)	(2024-25)
Is the cost of salary settlement included in the budget and multi year 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 multi year salary commitments:

Negotiations Not Settled

6.	Cost of a one percent increase in salary and statutory benefits	19752		
		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2022-23)	(2023-24)	(2024-25)
7.	Amount included for any tentative salary schedule increases	0	0	0

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

	(2022-23)	(2023-24)	(2024-25)
1. Are costs of H&W benefit changes included in the budget and MYPs?	No	No	No
2. Total cost of H&W benefits	349762	349762	349762
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

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

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

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

If Yes, explain the nature of the new costs:

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

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes



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


Budget Year                      1st Subsequent Year                      2nd Subsequent Year

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

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

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

Yes	Yes	Yes
Yes	Yes	Yes

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

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

Not Settled, mediation scheduled for June 2022

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

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

	Prior Year (2nd Interim) (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of management, supervisor, and confidential FTE positions	9	9.5	9.5	9.5

**Management/Supervisor/Confidential**

**Salary and Benefit Negotiations**

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

Yes
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If Yes, complete question 2.

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

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

Negotiations Settled

- 2. Salary settlement:

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

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

Yes	Yes	No
101316	64524	0
5.0%	5.0%	0.0%

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

Negotiations Not Settled

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

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

4. Amount included for any tentative salary schedule increases

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

**Management/Supervisor/Confidential**

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

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

Yes	Yes	No
136278	136278	0

**Management/Supervisor/Confidential**

**Step and Column Adjustments**

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

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

**Management/Supervisor/Confidential**

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

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

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

**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.

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

No
Jun 07, 2022

**S10. LCAP Expenditures**

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

DATA ENTRY: Click the appropriate Yes or No button.

Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?

Yes
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**ADDITIONAL FISCAL INDICATORS**

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

<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?	No
<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?	No
<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?	No

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

**Comments:**  
(optional)

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

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	12,506,344.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	489,547.00
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	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	469,666.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	1,275,022.00
6. All Other Financing Uses	All	9100, 9200	7699, 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				1,744,688.00
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.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				10,272,109.00
<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)				712.33
B. Expenditures per ADA (Line I.E divided by Line II.A)				14,420.44

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.)	9,213,409.59	12,503.95
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)	9,213,409.59	12,503.95
B. Required effort (Line A.2 times 90%)	8,292,068.63	11,253.56
C. Current year expenditures (Line I.E and Line II.B)	10,272,109.00	14,420.44
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2023-24 may be reduced by the lower of the two percentages)	0.00%	0.00%
<b>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</b>		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
None	0.00	0.00
None	0.00	0.00
None	0.00	0.00
None	0.00	0.00
None	0.00	0.00
Total adjustments to base expenditures	0.00	0.00

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

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 297,290.00
- 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) 8,577,313.00

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

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.47%

**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)	460,689.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	1,628.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	24,127.53
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	486,444.53
9. Carry-Forward Adjustment (Part IV, Line F)	0.00
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	486,444.53

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	7,465,656.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	723,532.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	587,676.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	62,872.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
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)	274,351.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	31,725.00
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)	1,255.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	671,190.47
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
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)	285,964.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	104,218.00
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)	10,208,439.47

**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)

4.77%

**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)

4.77%

**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)**

486,444.53

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

1. Carry-forward adjustment from the second prior year

46,329.48

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 (5.71%) times Part III, Line B19); zero if negative

0.00

2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.71%) times Part III, Line B19) or (the highest rate used to recover costs from any program (0%) times Part III, Line B19); zero if positive

0.00

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

0.00

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

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

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

not applicable

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

not applicable

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

not applicable

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

1

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

**Option 2 or Option 3 is selected)**

0.00



Approved indirect cost rate: 5.71%  
Highest rate used in any program: 0.00%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
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**Assumptions:  
Multi-Year Budget Projection**

**Gravenstein Union School District Multi Year Projection  
2022-23 Adopted Budget**

	2022-23 Adopted Budget	2023-24 Year 2 - Projection	2024-25 Year 3 - Projection
<b>Revenue</b>	<b>6.56%</b>	<b>5.38%</b>	<b>4.07%</b>
1 COLAs applied	District = 30.84% Charters = 35.92%	District = 33.33% Charters = 35.92%	District = 33.33% Charters = 35.92%
3 Unduplicated Count %			
4 District Funded ADA	36.67	36.67	36.67
5 Charter Funded ADA	695.23	713.60	710.45
6 COE Funded ADA	0.95	0.95	0.95
NPS Funded ADA	0.95	0.95	0.95
7 Deferred Maintenance to Fund 14 (8091)	19,507.00	19,507.00	19,507.00
8 Property Taxes % inc/dec	Based on P-1	Use P-1 from 21/22 + 1.5%	2022-23 estimate + 1.5%
9 Basic Aid Supplemental Funding	\$950,000	\$950,000	\$950,000
10 Federal	\$4k GEER II, \$17k ESSER II, \$93k ESSER III, \$92k Special Education, \$40k Title I, \$7.5k Title II, 10k Title IV	Remove RS 3214, Flat Title Funding to 21/22	Remove GEER II & ESSER II. Flat Title Funding to 21/22
11 Other State - Unrestricted	\$13.9K MBG, \$113.3K Lottery	\$14.3K MBG, \$116K Lottery	Same as 2023-24
	\$45K lottery, \$470K STRS on-behalf, \$383k Spl. Ed, \$290k ELOP, \$154K EEBG, Spl Ed Early Intervention Grant \$27k, Spl. Ed Preschool Learning Grant \$28k	Remove Sp. Ed Early Intv. Preschool Grant, Spl Ed Learning Recovery Support Grant, STRS Flat Lottery Flat. Spl Ed Flat. Remove \$25k EEBG	Same as 2023-24
12 Other State - Restricted	\$41.5K Interest, \$3K RESIG safety dollars, \$7K Special Ed. funding, \$73k GPA Funding, \$32k Field Trip Donations	Same as 2022-23	Same as 2022-23
13 Local			
<b>Expenditures</b>			
<b>Certificated Salaries</b>			
14 Staffing (FTEs)	48.4613 FTE Cert, 4.5 FTE Admin	48.4613 FTE Cert, 4.5 FTE Admin	48.4613 FTE Cert, 4.5 FTE Admin
15 Step & Column Costs		1.47% increase over PY	1.47% increase over PY
16 Other Adjustments	-	-	-
<b>Classified Salaries</b>			
	31.73425 FTE, 3 FTE Admin, 2 FTE Confidential	31.73425 FTE, 3 FTE Admin, 2 FTE Confidential	31.73425 FTE, 3 FTE Admin, 2 FTE Confidential
17 Staffing (FTEs) includes vacancies			
18 Step & Column Costs	Matches Position Control	1.83% increase over PY	1.83% increase over PY
19 Other Adjustments	-	-	Remove ELOP Costs
<b>Employee Benefits</b>			
20 Statutory Benefits (Fixed)	STRS 19.10% PERS 25.37%, SUI .05%, Medi 1.45%, OASDI 6.02%, WC 1.04%	STRS 19.1% PERS 25.20%, SUI .05%, Medi 1.45%, OASDI 6.02%, WC 1.04%	STRS 19.1% PERS 24.60%, SUI .05%, Medi 1.45%, OASDI 6.02%, WC 1.04%
21 Health & Welfare Benefits	Increase to Health Cap by \$300	Flat Cap	Flat Cap
22 Books and Supplies	1% increase over PY less 1x expenditures	1% increase from 22/23	1% increase from 23/24
23 Services, Other Oper Exp	1% increase over PY less 1x expenditures	Remove RS 6053, increase 1% from 22/23	1% increase from 23/24
24 Special Education			
25 Non-Public School	\$47k	\$47k	\$47k
26 Other Spl. Ed Services	\$187.5K	\$187.5K	\$187.5K
27 SCOE K-22 Placement	1 SCOE Placement; \$84k	1 SCOE Placement; \$90k	1 SCOE Placement; \$98k
28 Transportation	Transportation costs 150\$K	Transportation costs 150\$K	Transportation costs 150\$K
29 Capital Outlay	\$43K RS 0000, \$215k Roofing	\$39K Equipment & Light Construction	\$39K Equipment & Light Construction
30 Other Outgo	Transfer of Apportionment to WCTJPA	Transfer of Apportionment to WCTJPA	Transfer of Apportionment to WCTJPA
31 Transfers In (provide detail)	\$0	\$0	\$0
32 Transfers (Out)	\$0	\$0	\$0
33 Other Uses	\$0	\$0	\$0
34 Contribution	RRM \$357K, Spl. Ed. \$229K, Field Trips \$131k	1% increase from 2022/23 for RRM	1% increase from 2023/24 for RRM

**Acronyms:**

COLA : Cost of Living Adjustment	EEBG : Educator Effectiveness Block Grant	JPA : Joint Powers Authority	Spl. Ed. : Special Education
COE : County Office of Education	FTE : Full Time Employee	OASDI : Old Age Survivor's Disability Insurance	STRS : State Teacher's Retirement System
ELOP : Extended Learning Opportunities Grant	GEER: Governor's Emergency Education Relief	PERS : Public Employees Retirement System	SUI - State Unemployment Insurance
ELOP: Extended Learning Opportunities Program	GPA : Gravenstein Parent Association	SCOE : Sonoma County Office of Education	RRM : Routine Restricted Maintenance
ESSER : Elementary and Secondary Schools Emergency Relief Funds	WCTJPA: West County Transportation Joint Powers Authority	RS : SACS Resource Code	



Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	8,542,204.00	7.20%	9,157,624.00	2.97%	9,429,538.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	129,905.00	0.47%	130,521.00	-0.10%	130,391.00
4. Other Local Revenues	8600-8799	82,850.00	0.00%	82,850.00	0.00%	82,850.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(717,711.00)	1.00%	(724,888.00)	1.00%	(732,137.00)
6. Total (Sum lines A1 thru A5c)		8,037,248.00	7.58%	8,646,107.00	3.06%	8,910,642.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				5,188,222.00		5,543,615.00
b. Step & Column Adjustment				95,982.00		102,557.00
c. Cost-of-Living Adjustment				259,411.00		
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	5,188,222.00	6.85%	5,543,615.00	1.85%	5,646,172.00
2. Classified Salaries						
a. Base Salaries				1,555,048.00		1,592,369.00
b. Step & Column Adjustment				37,321.00		38,217.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,555,048.00	2.40%	1,592,369.00	2.40%	1,630,586.00
3. Employee Benefits	3000-3999	2,383,087.00	8.33%	2,581,545.00	0.97%	2,606,659.00
4. Books and Supplies	4000-4999	190,447.00	1.00%	192,351.00	1.00%	194,275.00
5. Services and Other Operating Expenditures	5000-5999	630,425.00	-8.52%	576,730.00	1.00%	582,496.00
6. Capital Outlay	6000-6999	42,000.00	-6.19%	39,400.00	0.00%	39,400.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		9,989,229.00	5.37%	10,526,010.00	1.65%	10,699,588.00

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(1,951,981.00)		(1,879,903.00)		(1,788,946.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		6,617,466.00		4,665,485.00		2,785,582.00
2. Ending Fund Balance (Sum lines C and D1)		4,665,485.00		2,785,582.00		996,636.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	7,270.00		5,000.00		5,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	4,100,000.00		2,200,000.00		400,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	501,758.00		517,735.00		525,716.00
2. Unassigned/Unappropriated	9790	56,457.00		62,847.00		65,920.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		4,665,485.00		2,785,582.00		996,636.00
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	501,758.00		517,735.00		525,716.00
c. Unassigned/Unappropriated	9790	56,457.00		62,847.00		65,920.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790	546013.0				
3. Total Available Reserves (Sum lines E1a thru E2c)		558,215.00		580,582.00		591,636.00
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	89,401.00	0.00%	89,401.00	0.00%	89,401.00
2. Federal Revenues	8100-8299	265,421.00	-50.66%	130,955.00	21.45%	159,039.00
3. Other State Revenues	8300-8599	1,057,999.00	-2.05%	1,036,312.00	0.18%	1,038,154.00
4. Other Local Revenues	8600-8799	295,000.00	0.00%	295,000.00	0.00%	295,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	717,711.00	1.00%	724,888.00	1.00%	732,137.00
6. Total (Sum lines A1 thru A5c)		2,425,532.00	-6.14%	2,276,556.00	1.63%	2,313,731.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				386,475.00		412,948.00
b. Step & Column Adjustment				7,150.00		7,640.00
c. Cost-of-Living Adjustment				19,323.00		
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	386,475.00	6.85%	412,948.00	1.85%	420,588.00
2. Classified Salaries						
a. Base Salaries				291,285.00		298,276.00
b. Step & Column Adjustment				6,991.00		7,159.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	291,285.00	2.40%	298,276.00	2.40%	305,435.00
3. Employee Benefits	3000-3999	772,134.00	4.27%	805,096.00	0.27%	807,235.00
4. Books and Supplies	4000-4999	186,771.00	1.00%	188,639.00	1.00%	190,525.00
5. Services and Other Operating Expenditures	5000-5999	764,769.00	-6.85%	712,417.00	1.00%	719,541.00
6. Capital Outlay	6000-6999	153,280.00	-100.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		2,554,714.00	-5.38%	2,417,376.00	1.07%	2,443,324.00



Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(129,182.00)		(140,820.00)		(129,593.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		674,892.00		545,710.00		404,890.00
2. Ending Fund Balance (Sum lines C and D1)		545,710.00		404,890.00		275,297.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	545,710.00		404,890.00		275,297.00
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		545,710.00		404,890.00		275,297.00
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	8,631,605.00	7.13%	9,247,025.00	2.94%	9,518,939.00
2. Federal Revenues	8100-8299	265,421.00	-50.66%	130,955.00	21.45%	159,039.00
3. Other State Revenues	8300-8599	1,187,904.00	-1.77%	1,166,833.00	0.15%	1,168,545.00
4. Other Local Revenues	8600-8799	377,850.00	0.00%	377,850.00	0.00%	377,850.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		10,462,780.00	4.40%	10,922,663.00	2.76%	11,224,373.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				5,574,697.00		5,956,563.00
b. Step & Column Adjustment				103,132.00		110,197.00
c. Cost-of-Living Adjustment				278,734.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	5,574,697.00	6.85%	5,956,563.00	1.85%	6,066,760.00
2. Classified Salaries						
a. Base Salaries				1,846,333.00		1,890,645.00
b. Step & Column Adjustment				44,312.00		45,376.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,846,333.00	2.40%	1,890,645.00	2.40%	1,936,021.00
3. Employee Benefits	3000-3999	3,155,221.00	7.33%	3,386,641.00	0.80%	3,413,894.00
4. Books and Supplies	4000-4999	377,218.00	1.00%	380,990.00	1.00%	384,800.00
5. Services and Other Operating Expenditures	5000-5999	1,395,194.00	-7.60%	1,289,147.00	1.00%	1,302,037.00
6. Capital Outlay	6000-6999	195,280.00	-79.82%	39,400.00	0.00%	39,400.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		12,543,943.00	3.18%	12,943,386.00	1.54%	13,142,912.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Line A6 minus line B11)		(2,081,163.00)		(2,020,723.00)		(1,918,539.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		7,292,358.00		5,211,195.00		3,190,472.00
2. Ending Fund Balance (Sum lines C and D1)		5,211,195.00		3,190,472.00		1,271,933.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	7,270.00		5,000.00		5,000.00
b. Restricted	9740	545,710.00		404,890.00		275,297.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	4,100,000.00		2,200,000.00		400,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	501,758.00		517,735.00		525,716.00
2. Unassigned/Unappropriated	9790	56,457.00		62,847.00		65,920.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		5,211,195.00		3,190,472.00		1,271,933.00
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	501,758.00		517,735.00		525,716.00
c. Unassigned/Unappropriated	9790	56,457.00		62,847.00		65,920.00
d. Negative Restricted Ending Balances						
(Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		558,215.00		580,582.00		591,636.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		4.45%		4.49%		4.50%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
<p>a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?</p> <p style="text-align: center;">No</p> <p>b. If you are the SELPA AU and are excluding special education pass-through funds:</p> <p>1. Enter the name(s) of the SELPA(s):</p> <p>Sonoma County Special Education Local Plan Area</p> <p>SCOE</p>						
<p>2. Special education pass-through funds</p> <p>(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)</p>		0.00		0.00		0.00
<p>2. District ADA</p> <p>Used to determine the reserve standard percentage level on line F3d</p> <p>(Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)</p>		730.95		748.37		745.23
<p>3. Calculating the Reserves</p> <p>a. Expenditures and Other Financing Uses (Line B11)</p>		12,543,943.00		12,943,386.00		13,142,912.00
<p>b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)</p>		0.00		0.00		0.00
<p>c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)</p>		12,543,943.00		12,943,386.00		13,142,912.00
<p>d. Reserve Standard Percentage Level</p> <p>(Refer to Form 01CS, Criterion 10 for calculation details)</p>		4.00%		4.00%		4.00%
<p>e. Reserve Standard - By Percent (Line F3c times F3d)</p>		501,757.72		517,735.44		525,716.48
<p>f. Reserve Standard - By Amount</p> <p>(Refer to Form 01CS, Criterion 10 for calculation details)</p>		75,000.00		75,000.00		75,000.00
<p>g. Reserve Standard (Greater of Line F3e or F3f)</p>		501,757.72		517,735.44		525,716.48
<p>h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)</p>		YES		YES		YES

**All Funds**

	01	08	12	13	14	17	20	21	25	35	40	Total
	General Fund	Student Activity Fund	Child Development	Cafeteria	Deferred Maint	Special Reserve*	Post Employment Benefits	Bonds	Developer Fee	County Schools Facilities Fund	Special Reserve for Capital Facilities	
<b>Beginning Balance</b>	\$ 7,292,358	\$ 5,734	\$ 3,103	\$ 20,097	\$ 16,969	\$ 543,513	\$ 861,604	\$ 0.04	\$ 174,654	\$ 8	\$ 814,000	\$ 9,726,306
Audit Adjustment												\$ -
<b>Revenues:</b>												
LCFF Sources	\$ 8,631,605	\$ -	\$ -	\$ -	\$ 19,507	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,651,112
Federal Revenue	\$ 265,421	\$ -	\$ -	\$ 365,309	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 630,730
State Revenue	\$ 1,187,904	\$ -	\$ -	\$ 33,351	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,146,184	\$ -	\$ 3,367,439
Local Revenue	\$ 377,850	\$ -	\$ 250,275	\$ 443	\$ -	\$ 2,500	\$ 4,000	\$ -	\$ 15,935	\$ -	\$ 50	\$ 651,053
<b>TOTAL REVENUES</b>	<b>\$ 10,462,780</b>	<b>\$ -</b>	<b>\$ 250,275</b>	<b>\$ 399,103</b>	<b>\$ 19,507</b>	<b>\$ 2,500</b>	<b>\$ 4,000</b>	<b>\$ -</b>	<b>\$ 15,935</b>	<b>\$ 2,146,184</b>	<b>\$ 50</b>	<b>\$ 13,300,334</b>
<b>Expenditures:</b>												
Certificated Salaries	\$ 5,574,697	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,574,697
Classified Salaries	\$ 1,846,333	\$ -	\$ 148,062	\$ 61,992	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,056,387
Employee Benefits	\$ 3,155,221	\$ -	\$ 86,325	\$ 31,559	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,273,105
Books and Supplies	\$ 377,218	\$ -	\$ 9,350	\$ 280,900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 667,468
Services and Other Op Ex	\$ 1,395,194	\$ -	\$ 250	\$ 4,620	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,310	\$ 1,414,374
Capital Outlay	\$ 195,280	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000	\$ 797,031	\$ 1,032,311
Other Outgo - excluding transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ 300,401	\$ -	\$ 305,401
Other Outgo - transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ 12,543,943</b>	<b>\$ -</b>	<b>\$ 243,987</b>	<b>\$ 379,071</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,000</b>	<b>\$ 340,401</b>	<b>\$ 811,341</b>	<b>\$ 14,323,743</b>
Excess of Revenues over Expenditures	\$ (2,081,163)	\$ -	\$ 6,288	\$ 20,032	\$ 19,507	\$ 2,500	\$ 4,000	\$ -	\$ 10,935	\$ 1,805,783	\$ (811,291)	\$ (1,023,409)
<b>Other Financing Sources/Uses:</b>												
Interfund Transfers												
In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources/Uses												
Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>NET INCREASE/DECREASE TO FUND BALANCE</b>	<b>\$ (2,081,163)</b>	<b>\$ -</b>	<b>\$ 6,288</b>	<b>\$ 20,032</b>	<b>\$ 19,507</b>	<b>\$ 2,500</b>	<b>\$ 4,000</b>	<b>\$ -</b>	<b>\$ 10,935</b>	<b>\$ 1,805,783</b>	<b>\$ (811,291)</b>	<b>\$ (1,023,409)</b>
<b>Ending Fund Balances</b>	<b>\$ 5,211,195</b>	<b>\$ 5,734</b>	<b>\$ 9,391</b>	<b>\$ 40,129</b>	<b>\$ 36,476</b>	<b>\$ 546,013</b>	<b>\$ 865,604</b>	<b>\$ 0</b>	<b>\$ 185,589</b>	<b>\$ 1,805,791</b>	<b>\$ 2,709</b>	<b>\$ 8,702,897</b>
<b>Components of Ending Fund Balances</b>												
<b>Nonspendable</b>												
Revolving Cash	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Stores	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Prepaid Expenditures	\$ 2,270	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,270
All Others	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	\$ 545,710	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 545,710
<b>Committed</b>												
Stabilization Arrangements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Commitments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Assigned</b>												
Other Assignments	\$ 4,100,000	\$ 5,734	\$ 9,391	\$ -	\$ 36,476	\$ 546,013	\$ 865,604	\$ -	\$ 185,589	\$ 1,805,791	\$ -	\$ 7,548,864
<b>Unassigned/Unappropriated</b>												
Reserve for Economic Uncertainties	\$ 501,758	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 501,758
<b>Unassigned/Unappropriated</b>	<b>\$ 56,457</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 40,129</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,709</b>	<b>\$ 99,295</b>

\* per Auditor, considered extentions of the General Fund and therefore unrestricted

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	8,043,808.00	31,280.00	8,075,088.00	8,542,204.00	89,401.00	8,631,605.00	6.9%
2) Federal Revenue		8100-8299	0.00	489,547.00	489,547.00	0.00	265,421.00	265,421.00	-45.8%
3) Other State Revenue		8300-8599	122,901.00	1,181,593.00	1,304,494.00	129,905.00	1,057,999.00	1,187,904.00	-8.9%
4) Other Local Revenue		8600-8799	125,850.00	202,699.00	328,549.00	82,850.00	295,000.00	377,850.00	15.0%
5) TOTAL, REVENUES			8,292,559.00	1,905,119.00	10,197,678.00	8,754,959.00	1,707,821.00	10,462,780.00	2.6%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	4,358,425.00	417,078.00	4,775,503.00	5,188,222.00	386,475.00	5,574,697.00	16.7%
2) Classified Salaries		2000-2999	1,194,130.00	330,598.00	1,524,728.00	1,555,048.00	291,285.00	1,846,333.00	21.1%
3) Employee Benefits		3000-3999	1,880,150.00	694,222.00	2,574,372.00	2,383,087.00	772,134.00	3,155,221.00	22.6%
4) Books and Supplies		4000-4999	184,849.00	228,086.00	412,935.00	190,447.00	186,771.00	377,218.00	-8.6%
5) Services and Other Operating Expenditures		5000-5999	571,543.00	553,959.00	1,125,502.00	630,425.00	764,769.00	1,395,194.00	24.0%
6) Capital Outlay		6000-6999	43,455.00	774,827.00	818,282.00	42,000.00	153,280.00	195,280.00	-76.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,232,552.00	2,998,770.00	11,231,322.00	9,989,229.00	2,554,714.00	12,543,943.00	11.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
			60,007.00	(1,093,651.00)	(1,033,644.00)	(1,234,270.00)	(846,893.00)	(2,081,163.00)	101.3%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	1,200,058.00	0.00	1,200,058.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	1,275,022.00	0.00	1,275,022.00	0.00	0.00	0.00	-100.0%
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	(791,738.00)	791,738.00	0.00	(717,711.00)	717,711.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(866,702.00)	791,738.00	(74,964.00)	(717,711.00)	717,711.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>									
			(806,695.00)	(301,913.00)	(1,108,608.00)	(1,951,981.00)	(129,182.00)	(2,081,163.00)	87.7%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	7,424,161.00	1,256,001.00	8,680,162.00	6,617,466.00	674,892.00	7,292,358.00	-16.0%
b) Audit Adjustments		9793	0.00	(279,196.00)	(279,196.00)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			7,424,161.00	976,805.00	8,400,966.00	6,617,466.00	674,892.00	7,292,358.00	-13.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,424,161.00	976,805.00	8,400,966.00	6,617,466.00	674,892.00	7,292,358.00	-13.2%
2) Ending Balance, June 30 (E + F1e)			6,617,466.00	674,892.00	7,292,358.00	4,665,485.00	545,710.00	5,211,195.00	-28.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	2,270.00	2,270.00	2,270.00	0.00	2,270.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	672,622.00	672,622.00	0.00	545,710.00	545,710.00	-18.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	4,100,000.00	0.00	4,100,000.00	New
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	501,758.00	0.00	501,758.00	New
Unassigned/Unappropriated Amount		9790	6,612,466.00	0.00	6,612,466.00	56,457.00	0.00	56,457.00	-99.1%
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	7,694,463.70	655,809.68	8,350,273.38				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	5,000.00	0.00	5,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	.30	0.00	.30				

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)	
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	2,270.00	2,270.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			7,699,464.00	658,079.68	8,357,543.68				
<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	(20,494.74)	0.00	(20,494.74)				
2) Due to Grantor Governments		9590	37,024.55	3,587.18	40,611.73				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			16,529.81	3,587.18	20,116.99				
<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)			7,682,934.19	654,492.50	8,337,426.69				
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	4,428,704.00	0.00	4,428,704.00	4,727,567.00	0.00	4,727,567.00	6.7%
Education Protection Account State Aid - Current Year		8012	273,296.00	0.00	273,296.00	422,409.00	0.00	422,409.00	54.6%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	17,797.00	0.00	17,797.00	18,064.00	0.00	18,064.00	1.5%
Timber Yield Tax		8022	1,700.00	0.00	1,700.00	1,725.00	0.00	1,725.00	1.5%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	3,240,089.00	0.00	3,240,089.00	3,288,691.00	0.00	3,288,691.00	1.5%
Unsecured Roll Taxes		8042	101,729.00	0.00	101,729.00	103,255.00	0.00	103,255.00	1.5%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			8,063,315.00	0.00	8,063,315.00	8,561,711.00	0.00	8,561,711.00	6.2%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(19,507.00)		(19,507.00)	(19,507.00)		(19,507.00)	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	31,280.00	31,280.00	0.00	89,401.00	89,401.00	185.8%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			8,043,808.00	31,280.00	8,075,088.00	8,542,204.00	89,401.00	8,631,605.00	6.9%
<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	73,046.00	73,046.00	0.00	90,378.00	90,378.00	23.7%
Special Education Discretionary Grants		8182	0.00	3,018.00	3,018.00	0.00	2,399.00	2,399.00	-20.5%
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%



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)	
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		40,684.00	40,684.00		40,684.00	40,684.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		7,284.00	7,284.00		7,284.00	7,284.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
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		10,000.00	10,000.00		10,000.00	10,000.00	0.0%
Career and Technical									
Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	355,515.00	355,515.00	0.00	114,676.00	114,676.00	-67.7%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	489,547.00	489,547.00	0.00	265,421.00	265,421.00	-45.8%
<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	12,547.00	0.00	12,547.00	13,965.00	0.00	13,965.00	11.3%
Lottery - Unrestricted and Instructional Materials		8560	107,737.00	42,962.00	150,699.00	113,323.00	45,231.00	158,554.00	5.2%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive									
Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Implementation All Other State Revenue	7405 All Other	8590 8590	2,617.00	1,138,631.00	1,141,248.00	2,617.00	1,012,768.00	1,015,385.00	-11.0%
<b>TOTAL, OTHER STATE REVENUE</b>			122,901.00	1,181,593.00	1,304,494.00	129,905.00	1,057,999.00	1,187,904.00	-8.9%
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									

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)	
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	84,500.00	0.00	84,500.00	41,500.00	0.00	41,500.00	-50.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	41,350.00	108,897.00	150,247.00	41,350.00	88,504.00	129,854.00	-13.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		93,802.00	93,802.00		206,496.00	206,496.00	120.1%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			125,850.00	202,699.00	328,549.00	82,850.00	295,000.00	377,850.00	15.0%
<b>TOTAL, REVENUES</b>			8,292,559.00	1,905,119.00	10,197,678.00	8,754,959.00	1,707,821.00	10,462,780.00	2.6%
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	3,887,398.00	220,752.00	4,108,150.00	4,565,386.00	271,153.00	4,836,539.00	17.7%
Certificated Pupil Support Salaries		1200	37,849.00	177,375.00	215,224.00	138,064.00	88,533.00	226,597.00	5.3%
Certificated Supervisors' and Administrators' Salaries		1300	433,178.00	18,951.00	452,129.00	484,772.00	26,789.00	511,561.00	13.1%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			4,358,425.00	417,078.00	4,775,503.00	5,188,222.00	386,475.00	5,574,697.00	16.7%
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	527,708.00	91,235.00	618,943.00	582,282.00	108,755.00	691,037.00	11.6%
Classified Support Salaries		2200	142,121.00	158,264.00	300,385.00	227,279.00	167,830.00	395,109.00	31.5%
Classified Supervisors' and Administrators' Salaries		2300	113,089.00	70,554.00	183,643.00	207,633.00	0.00	207,633.00	13.1%
Clerical, Technical and Office Salaries		2400	276,446.00	6,045.00	282,491.00	406,476.00	14,700.00	421,176.00	49.1%
Other Classified Salaries		2900	134,766.00	4,500.00	139,266.00	131,378.00	0.00	131,378.00	-5.7%
<b>TOTAL, CLASSIFIED SALARIES</b>			1,194,130.00	330,598.00	1,524,728.00	1,555,048.00	291,285.00	1,846,333.00	21.1%
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	738,763.00	528,570.00	1,267,333.00	890,100.00	623,412.00	1,513,512.00	19.4%
PERS		3201-3202	258,669.00	58,822.00	317,491.00	391,228.00	63,363.00	454,591.00	43.2%
OASDI/Medicare/Alternative		3301-3302	160,620.00	26,708.00	187,328.00	190,265.00	25,864.00	216,129.00	15.4%
Health and Welfare Benefits		3401-3402	630,994.00	69,182.00	700,176.00	814,211.00	49,553.00	863,764.00	23.4%
Unemployment Insurance		3501-3502	27,065.00	3,507.00	30,572.00	30,882.00	3,188.00	34,070.00	11.4%
Workers' Compensation		3601-3602	64,039.00	7,433.00	71,472.00	66,132.00	6,754.00	72,886.00	2.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	269.00	0.00	269.00	New
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			1,880,150.00	694,222.00	2,574,372.00	2,383,087.00	772,134.00	3,155,221.00	22.6%
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	0.00	47,292.00	47,292.00	0.00	46,892.00	46,892.00	-0.8%
Books and Other Reference Materials		4200	200.00	1,000.00	1,200.00	200.00	1,000.00	1,200.00	0.0%
Materials and Supplies		4300	133,041.00	153,369.00	286,410.00	111,988.00	96,329.00	208,317.00	-27.3%
Noncapitalized Equipment		4400	51,608.00	5,300.00	56,908.00	78,259.00	3,550.00	81,809.00	43.8%
Food		4700	0.00	21,125.00	21,125.00	0.00	39,000.00	39,000.00	84.6%
<b>TOTAL, BOOKS AND SUPPLIES</b>			184,849.00	228,086.00	412,935.00	190,447.00	186,771.00	377,218.00	-8.6%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	69,168.00	18,045.00	87,213.00	69,168.00	18,045.00	87,213.00	0.0%
Travel and Conferences		5200	2,978.00	29,064.00	32,042.00	13,388.00	28,177.00	41,565.00	29.7%
Dues and Memberships		5300	10,485.00	0.00	10,485.00	11,341.00	0.00	11,341.00	8.2%
Insurance		5400 - 5450	90,395.00	0.00	90,395.00	106,125.00	0.00	106,125.00	17.4%
Operations and Housekeeping									
Services		5500	88,197.00	14,480.00	102,677.00	88,197.00	14,480.00	102,677.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	37,750.00	9,775.00	47,525.00	40,630.00	9,775.00	50,405.00	6.1%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	257,885.00	482,595.00	740,480.00	268,996.00	694,292.00	963,288.00	30.1%
Communications		5900	14,685.00	0.00	14,685.00	32,580.00	0.00	32,580.00	121.9%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			571,543.00	553,959.00	1,125,502.00	630,425.00	764,769.00	1,395,194.00	24.0%
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	6,211.00	6,211.00	0.00	6,211.00	6,211.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	698,616.00	698,616.00	0.00	125,500.00	125,500.00	-82.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	43,455.00	60,000.00	103,455.00	42,000.00	11,569.00	53,569.00	-48.2%
Equipment Replacement		6500	0.00	10,000.00	10,000.00	0.00	10,000.00	10,000.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			43,455.00	774,827.00	818,282.00	42,000.00	153,280.00	195,280.00	-76.1%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			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)	
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			8,232,552.00	2,998,770.00	11,231,322.00	9,989,229.00	2,554,714.00	12,543,943.00	11.7%
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,200,058.00	0.00	1,200,058.00	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,200,058.00	0.00	1,200,058.00	0.00	0.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,275,022.00	0.00	1,275,022.00	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,275,022.00	0.00	1,275,022.00	0.00	0.00	0.00	-100.0%
<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	(791,738.00)	791,738.00	0.00	(717,711.00)	717,711.00	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			(791,738.00)	791,738.00	0.00	(717,711.00)	717,711.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(866,702.00)	791,738.00	(74,964.00)	(717,711.00)	717,711.00	0.00	-100.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	8,043,808.00	31,280.00	8,075,088.00	8,542,204.00	89,401.00	8,631,605.00	6.9%
2) Federal Revenue		8100-8299	0.00	489,547.00	489,547.00	0.00	265,421.00	265,421.00	-45.8%
3) Other State Revenue		8300-8599	122,901.00	1,181,593.00	1,304,494.00	129,905.00	1,057,999.00	1,187,904.00	-8.9%
4) Other Local Revenue		8600-8799	125,850.00	202,699.00	328,549.00	82,850.00	295,000.00	377,850.00	15.0%
5) TOTAL, REVENUES			8,292,559.00	1,905,119.00	10,197,678.00	8,754,959.00	1,707,821.00	10,462,780.00	2.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		6,140,264.00	1,343,437.00	7,483,701.00	7,209,283.00	1,625,710.00	8,834,993.00	18.1%
2) Instruction - Related Services	2000-2999		671,220.00	52,312.00	723,532.00	750,595.00	195,502.00	946,097.00	30.8%
3) Pupil Services	3000-3999		167,586.00	510,383.00	677,969.00	413,462.00	278,600.00	692,062.00	2.1%
4) Ancillary Services	4000-4999		55,411.00	7,461.00	62,872.00	19,339.00	2,755.00	22,094.00	-64.9%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		755,696.00	13,952.00	769,648.00	1,010,522.00	15,881.00	1,026,403.00	33.4%
8) Plant Services	8000-8999		442,375.00	1,071,225.00	1,513,600.00	586,028.00	436,266.00	1,022,294.00	-32.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			8,232,552.00	2,998,770.00	11,231,322.00	9,989,229.00	2,554,714.00	12,543,943.00	11.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			60,007.00	(1,093,651.00)	(1,033,644.00)	(1,234,270.00)	(846,893.00)	(2,081,163.00)	101.3%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In	8900-8929		1,200,058.00	0.00	1,200,058.00	0.00	0.00	0.00	-100.0%
b) Transfers Out	7600-7629		1,275,022.00	0.00	1,275,022.00	0.00	0.00	0.00	-100.0%
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		(791,738.00)	791,738.00	0.00	(717,711.00)	717,711.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(866,702.00)	791,738.00	(74,964.00)	(717,711.00)	717,711.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(806,695.00)	(301,913.00)	(1,108,608.00)	(1,951,981.00)	(129,182.00)	(2,081,163.00)	87.7%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		7,424,161.00	1,256,001.00	8,680,162.00	6,617,466.00	674,892.00	7,292,358.00	-16.0%
b) Audit Adjustments	9793		0.00	(279,196.00)	(279,196.00)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			7,424,161.00	976,805.00	8,400,966.00	6,617,466.00	674,892.00	7,292,358.00	-13.2%
d) Other Restatements	9795		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,424,161.00	976,805.00	8,400,966.00	6,617,466.00	674,892.00	7,292,358.00	-13.2%
2) Ending Balance, June 30 (E + F1e)			6,617,466.00	674,892.00	7,292,358.00	4,665,485.00	545,710.00	5,211,195.00	-28.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash	9711		5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
Stores	9712		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items	9713		0.00	2,270.00	2,270.00	2,270.00	0.00	2,270.00	0.0%
All Others	9719		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted	9740		0.00	672,622.00	672,622.00	0.00	545,710.00	545,710.00	-18.9%
c) Committed									
Stabilization Arrangements	9750		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)	9780		0.00	0.00	0.00	4,100,000.00	0.00	4,100,000.00	New
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties	9789		0.00	0.00	0.00	501,758.00	0.00	501,758.00	New
Unassigned/Unappropriated Amount	9790		6,612,466.00	0.00	6,612,466.00	56,457.00	0.00	56,457.00	-99.1%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
2600	Expanded Learning Opportunities Program	82,427.00	143,497.00
6266	Educator Effectiveness, FY 2021-22	154,244.00	118,244.00
6300	Lottery: Instructional Materials	98,635.00	77,636.00
6500	Special Education	348.00	0.00
6537	Special Ed: Learning Recovery Support	28,943.00	0.00
6547	Special Education Early Intervention Preschool Grant	27,592.00	0.00
7311	Classified School Employee Professional Development Block Grant	1,796.00	903.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	209,930.00	137,128.00
9010	Other Restricted Local	68,707.00	68,302.00
Total, Restricted Balance		672,622.00	545,710.00

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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	5,735.00	New
b) Audit Adjustments		9793	5,735.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			5,735.00	5,735.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,735.00	5,735.00	0.0%
2) Ending Balance, June 30 (E + F1e)			5,735.00	5,735.00	0.0%
Components of Ending Fund Balance					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,735.00	5,735.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	5,734.21		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			5,734.21		
<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	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		



Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			5,734.21		
<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	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
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			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>					
			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	5,735.00	New
b) Audit Adjustments		9793	5,735.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			5,735.00	5,735.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,735.00	5,735.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
2) Ending Balance, June 30 (E + F1e)			5,735.00	5,735.00	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	5,735.00	5,735.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
8210	Student Activity Funds	5,735.00	5,735.00
Total, Restricted Balance		5,735.00	5,735.00

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	211,000.00	250,275.00	18.6%
5) TOTAL, REVENUES			211,000.00	250,275.00	18.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	183,996.00	148,062.00	-19.5%
3) Employee Benefits		3000-3999	97,000.00	86,325.00	-11.0%
4) Books and Supplies		4000-4999	4,718.00	9,350.00	98.2%
5) Services and Other Operating Expenditures		5000-5999	250.00	250.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			285,964.00	243,987.00	-14.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(74,964.00)	6,288.00	-108.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	74,964.00	0.00	-100.0%
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			74,964.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	6,288.00	New
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	413.00	3,103.00	651.3%
b) Audit Adjustments		9793	2,690.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			3,103.00	3,103.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,103.00	3,103.00	0.0%
2) Ending Balance, June 30 (E + F1e)			3,103.00	9,391.00	202.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	9,391.00	New
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	3,103.00	0.00	-100.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	(24,451.45)		
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			(24,451.45)		
<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>					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			(24,451.45)		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from					
State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	500.00	100.00	-80.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	210,500.00	250,175.00	18.8%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			211,000.00	250,275.00	18.6%
TOTAL, REVENUES			211,000.00	250,275.00	18.6%
<b>CERTIFICATED SALARIES</b>					



Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	136,933.00	142,985.00	4.4%
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	47,063.00	5,077.00	-89.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			183,996.00	148,062.00	-19.5%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	41,492.00	36,829.00	-11.2%
OASDI/Medicare/Alternative		3301-3302	13,931.00	11,247.00	-19.3%
Health and Welfare Benefits		3401-3402	38,541.00	35,946.00	-6.7%
Unemployment Insurance		3501-3502	949.00	736.00	-22.4%
Workers' Compensation		3601-3602	2,087.00	1,567.00	-24.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			97,000.00	86,325.00	-11.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	3,718.00	7,750.00	108.4%
Noncapitalized Equipment		4400	1,000.00	1,600.00	60.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,718.00	9,350.00	98.2%
<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%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	250.00	250.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			250.00	250.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<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			285,964.00	243,987.00	-14.7%
<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	74,964.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			74,964.00	0.00	-100.0%
<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)			74,964.00	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	211,000.00	250,275.00	18.6%
5) TOTAL, REVENUES			211,000.00	250,275.00	18.6%
<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		285,964.00	243,987.00	-14.7%
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			285,964.00	243,987.00	-14.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(74,964.00)	6,288.00	-108.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	74,964.00	0.00	-100.0%
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			74,964.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	6,288.00	New
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	413.00	3,103.00	651.3%
b) Audit Adjustments		9793	2,690.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			3,103.00	3,103.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,103.00	3,103.00	0.0%
2) Ending Balance, June 30 (E + F1e)			3,103.00	9,391.00	202.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	9,391.00	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	3,103.00	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	358,431.00	365,309.00	1.9%
3) Other State Revenue		8300-8599	27,571.00	33,351.00	21.0%
4) Other Local Revenue		8600-8799	418.00	443.00	6.0%
5) TOTAL, REVENUES			386,420.00	399,103.00	3.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	60,770.00	61,992.00	2.0%
3) Employee Benefits		3000-3999	30,144.00	31,559.00	4.7%
4) Books and Supplies		4000-4999	272,324.00	280,900.00	3.1%
5) Services and Other Operating Expenditures		5000-5999	5,050.00	4,620.00	-8.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			368,288.00	379,071.00	2.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			18,132.00	20,032.00	10.5%
<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>			18,132.00	20,032.00	10.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	218.00	20,097.00	9,118.8%
b) Audit Adjustments		9793	1,747.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,965.00	20,097.00	922.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,965.00	20,097.00	922.7%
2) Ending Balance, June 30 (E + F1e)			20,097.00	40,129.00	99.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	20,097.00	40,129.00	99.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	55,154.42		
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			55,154.42		
<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>					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			55,154.42		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	348,736.00	355,000.00	1.8%
Donated Food Commodities		8221	9,695.00	9,695.00	0.0%
All Other Federal Revenue		8290	0.00	614.00	New
TOTAL, FEDERAL REVENUE			358,431.00	365,309.00	1.9%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	27,571.00	33,351.00	21.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			27,571.00	33,351.00	21.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	368.00	368.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	50.00	75.00	50.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			418.00	443.00	6.0%
TOTAL, REVENUES			386,420.00	399,103.00	3.3%
<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	60,770.00	61,992.00	2.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			60,770.00	61,992.00	2.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	13,681.00	15,594.00	14.0%
OASDI/Medicare/Alternative		3301-3302	4,632.00	4,748.00	2.5%
Health and Welfare Benefits		3401-3402	10,721.00	10,252.00	-4.4%
Unemployment Insurance		3501-3502	308.00	312.00	1.3%
Workers' Compensation		3601-3602	802.00	653.00	-18.6%
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			30,144.00	31,559.00	4.7%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,100.00	1,100.00	0.0%
Noncapitalized Equipment		4400	7,154.00	300.00	-95.8%
Food		4700	264,070.00	279,500.00	5.8%
TOTAL, BOOKS AND SUPPLIES			272,324.00	280,900.00	3.1%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	700.00	700.00	0.0%
Dues and Memberships		5300	990.00	1,000.00	1.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	3,360.00	2,920.00	-13.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,050.00	4,620.00	-8.5%
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
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	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			368,288.00	379,071.00	2.9%
<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>					

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



Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	358,431.00	365,309.00	1.9%
3) Other State Revenue		8300-8599	27,571.00	33,351.00	21.0%
4) Other Local Revenue		8600-8799	418.00	443.00	6.0%
5) TOTAL, REVENUES			386,420.00	399,103.00	3.3%
<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		368,288.00	379,071.00	2.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			368,288.00	379,071.00	2.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			18,132.00	20,032.00	10.5%
<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>			18,132.00	20,032.00	10.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	218.00	20,097.00	9,118.8%
b) Audit Adjustments		9793	1,747.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,965.00	20,097.00	922.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,965.00	20,097.00	922.7%
2) Ending Balance, June 30 (E + F1e)			20,097.00	40,129.00	99.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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)	20,097.00	24,735.00
5810	Other Restricted Federal	0.00	614.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	0.00	14,780.00
Total, Restricted Balance		20,097.00	40,129.00

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	19,507.00	19,507.00	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	50.00	50.00	0.0%
5) TOTAL, REVENUES			19,557.00	19,557.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	51,085.00	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			51,085.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(31,528.00)	19,557.00	-162.0%
<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>			(31,528.00)	19,557.00	-162.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	48,497.00	16,969.00	-65.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			48,497.00	16,969.00	-65.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			48,497.00	16,969.00	-65.0%
2) Ending Balance, June 30 (E + F1e)			16,969.00	36,526.00	115.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	36,526.00	New
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	16,969.00	0.00	-100.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	(427.15)		
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			(427.15)		
<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>					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			(427.15)		
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	19,507.00	19,507.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			19,507.00	19,507.00	0.0%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds					
Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	50.00	50.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			50.00	50.00	0.0%
TOTAL, REVENUES			19,557.00	19,557.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
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	51,085.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			51,085.00	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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			51,085.00	0.00	-100.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
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%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			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	19,507.00	19,507.00	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	50.00	50.00	0.0%
5) TOTAL, REVENUES			19,557.00	19,557.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		51,085.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			51,085.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(31,528.00)	19,557.00	-162.0%
<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>			(31,528.00)	19,557.00	-162.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	48,497.00	16,969.00	-65.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			48,497.00	16,969.00	-65.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			48,497.00	16,969.00	-65.0%
2) Ending Balance, June 30 (E + F1e)			16,969.00	36,526.00	115.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	36,526.00	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	16,969.00	0.00	-100.0%

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



Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,500.00	2,500.00	0.0%
5) TOTAL, REVENUES			2,500.00	2,500.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,500.00	2,500.00	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>			2,500.00	2,500.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	541,013.00	543,513.00	0.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			541,013.00	543,513.00	0.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			541,013.00	543,513.00	0.5%
2) Ending Balance, June 30 (E + F1e)			543,513.00	546,013.00	0.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	546,013.00	New
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	543,513.00	0.00	-100.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	543,085.99		
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			543,085.99		
<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)			543,085.99		
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,500.00	2,500.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,500.00	2,500.00	0.0%
TOTAL, REVENUES			2,500.00	2,500.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,500.00	2,500.00	0.0%
5) TOTAL, REVENUES			2,500.00	2,500.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			2,500.00	2,500.00	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>			2,500.00	2,500.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	541,013.00	543,513.00	0.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			541,013.00	543,513.00	0.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			541,013.00	543,513.00	0.5%
2) Ending Balance, June 30 (E + F1e)			543,513.00	546,013.00	0.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	546,013.00	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	543,513.00	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,500.00	4,000.00	-38.5%
5) TOTAL, REVENUES			6,500.00	4,000.00	-38.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			6,500.00	4,000.00	-38.5%
<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>			6,500.00	4,000.00	-38.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	855,104.00	861,604.00	0.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			855,104.00	861,604.00	0.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			855,104.00	861,604.00	0.8%
2) Ending Balance, June 30 (E + F1e)			861,604.00	865,604.00	0.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	865,604.00	New
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9790	861,604.00	0.00	-100.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	858,380.30		
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			858,380.30		
<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)			858,380.30		
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	6,500.00	4,000.00	-38.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,500.00	4,000.00	-38.5%
TOTAL, REVENUES			6,500.00	4,000.00	-38.5%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
(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	6,500.00	4,000.00	-38.5%
5) TOTAL, REVENUES			6,500.00	4,000.00	-38.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			6,500.00	4,000.00	-38.5%
<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>			6,500.00	4,000.00	-38.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	855,104.00	861,604.00	0.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			855,104.00	861,604.00	0.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			855,104.00	861,604.00	0.8%
2) Ending Balance, June 30 (E + F1e)			861,604.00	865,604.00	0.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	865,604.00	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	861,604.00	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	16,500.00	15,935.00	-3.4%
5) TOTAL, REVENUES			16,500.00	15,935.00	-3.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	3,102.00	5,000.00	61.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,102.00	5,000.00	61.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			13,398.00	10,935.00	-18.4%
<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>			13,398.00	10,935.00	-18.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	155,504.00	174,654.00	12.3%
b) Audit Adjustments		9793	5,752.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			161,256.00	174,654.00	8.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			161,256.00	174,654.00	8.3%
2) Ending Balance, June 30 (E + F1e)			174,654.00	185,589.00	6.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	171,506.00	182,006.00	6.1%
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	3,583.00	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	3,148.00	0.00	-100.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	170,576.41		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			170,576.41		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			170,576.41		
<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	1,500.00	935.00	-37.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	15,000.00	15,000.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			16,500.00	15,935.00	-3.4%
TOTAL, REVENUES			16,500.00	15,935.00	-3.4%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	3,102.00	5,000.00	61.2%
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)			3,102.00	5,000.00	61.2%
TOTAL, EXPENDITURES			3,102.00	5,000.00	61.2%
<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 Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	16,500.00	15,935.00	-3.4%
5) TOTAL, REVENUES			16,500.00	15,935.00	-3.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		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	3,102.00	5,000.00	61.2%
10) TOTAL, EXPENDITURES			3,102.00	5,000.00	61.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			13,398.00	10,935.00	-18.4%
<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>			13,398.00	10,935.00	-18.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	155,504.00	174,654.00	12.3%
b) Audit Adjustments		9793	5,752.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			161,256.00	174,654.00	8.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			161,256.00	174,654.00	8.3%
2) Ending Balance, June 30 (E + F1e)			174,654.00	185,589.00	6.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	171,506.00	182,006.00	6.1%
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	3,583.00	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	3,148.00	0.00	-100.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
9010	Other Restricted Local	171,506.00	182,006.00
Total, Restricted Balance		171,506.00	182,006.00



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	2,188,849.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	801.00	800.00	-0.1%
5) TOTAL, REVENUES			2,189,650.00	800.00	-100.0%
<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	4,096.00	40,000.00	876.6%
6) Capital Outlay		6000-6999	39,392.00	300,401.00	662.6%
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			43,488.00	340,401.00	682.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,146,162.00	(339,601.00)	-115.8%
<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>			2,146,162.00	(339,601.00)	-115.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7.00	2,146,169.00	30,659,457.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7.00	2,146,169.00	30,659,457.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7.00	2,146,169.00	30,659,457.1%
2) Ending Balance, June 30 (E + F1e)			2,146,169.00	1,806,568.00	-15.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,146,169.00	1,806,568.00	-15.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2,157,895.97		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,157,895.97		
<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)			2,157,895.97		
<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	2,188,849.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,188,849.00	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	801.00	800.00	-0.1%
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			801.00	800.00	-0.1%
TOTAL, REVENUES			2,189,650.00	800.00	-100.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,096.00	40,000.00	876.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,096.00	40,000.00	876.6%
<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	39,392.00	300,401.00	662.6%
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			39,392.00	300,401.00	662.6%
<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			43,488.00	340,401.00	682.7%
<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	2,188,849.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	801.00	800.00	-0.1%
5) TOTAL, REVENUES			2,189,650.00	800.00	-100.0%
<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		43,488.00	340,401.00	682.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			43,488.00	340,401.00	682.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			2,146,162.00	(339,601.00)	-115.8%
<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>			2,146,162.00	(339,601.00)	-115.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7.00	2,146,169.00	30,659,457.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7.00	2,146,169.00	30,659,457.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7.00	2,146,169.00	30,659,457.1%
2) Ending Balance, June 30 (E + F1e)			2,146,169.00	1,806,568.00	-15.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,146,169.00	1,806,568.00	-15.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
7710	State School Facilities Projects	2,146,169.00	1,806,568.00
Total, Restricted Balance		2,146,169.00	1,806,568.00

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,000.00	50.00	-97.5%
5) TOTAL, REVENUES			2,000.00	50.00	-97.5%
<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	105,401.00	14,310.00	-86.4%
6) Capital Outlay		6000-6999	879,480.00	797,031.00	-9.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			984,881.00	811,341.00	-17.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(982,881.00)	(811,291.00)	-17.5%
<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>			(982,881.00)	(811,291.00)	-17.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,796,881.00	814,000.00	-54.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,796,881.00	814,000.00	-54.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,796,881.00	814,000.00	-54.7%
2) Ending Balance, June 30 (E + F1e)			814,000.00	2,709.00	-99.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	2,709.00	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	814,000.00	0.00	-100.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	608,230.20		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			608,230.20		
<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)			608,230.20		
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,000.00	50.00	-97.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,000.00	50.00	-97.5%
TOTAL, REVENUES			2,000.00	50.00	-97.5%
<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 Health and Welfare Benefits		3301-3302	0.00	0.00	0.0%
Unemployment Insurance		3401-3402	0.00	0.00	0.0%
Workers' Compensation		3501-3502	0.00	0.00	0.0%
OPEB, Allocated		3601-3602	0.00	0.00	0.0%
OPEB, Active Employees		3701-3702	0.00	0.00	0.0%
Other Employee Benefits		3751-3752	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		3901-3902	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	105,401.00	14,310.00	-86.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			105,401.00	14,310.00	-86.4%
<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	879,480.00	797,031.00	-9.4%
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			879,480.00	797,031.00	-9.4%
<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	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>TOTAL, EXPENDITURES</b>			984,881.00	811,341.00	-17.6%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: Special Reserve Fund From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
From: Special Reserve Fund To: General Fund/CSSF		7612	0.00	0.00	0.0%
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					

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

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,000.00	50.00	-97.5%
5) TOTAL, REVENUES			2,000.00	50.00	-97.5%
<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		984,881.00	811,341.00	-17.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			984,881.00	811,341.00	-17.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			(982,881.00)	(811,291.00)	-17.5%
<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>			(982,881.00)	(811,291.00)	-17.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,796,881.00	814,000.00	-54.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,796,881.00	814,000.00	-54.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,796,881.00	814,000.00	-54.7%
2) Ending Balance, June 30 (E + F1e)			814,000.00	2,709.00	-99.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	2,709.00	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	814,000.00	0.00	-100.0%

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

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b>						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	34.08	34.27	38.69	35.72	35.72	35.72
<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>	34.08	34.27	38.69	35.72	35.72	35.72
<b>5. District Funded County Program ADA</b>						
a. County Community Schools				0.00		
b. Special Education-Special Day Class				.95	.95	.95
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	0.00	0.00	0.00	.95	.95	.95

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)	34.08	34.27	38.69	36.67	36.67	36.67
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>	684.77	678.06	678.06	695.23	695.23	695.23
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c) (4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	684.77	678.06	678.06	695.23	695.23	695.23
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>						
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c) (4)(A)]						



Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	684.77	678.06	678.06	695.23	695.23	695.23

**BALANCING SPREADSHEET - General Fund**  
**Gravenstein Union (Fund 01, 03, & 04) Report @ Adopted Budget**

Purpose: verify that the Escape budget and the Multi-year Projection agree to the LCFF Calculator results

Gravenstein

			Budget Year 2022-23	MYP Year 1 2023-24	MYP Year 2 2024-25
<b>LCFF Calculator</b>					
<i>from calculator</i>		State Aid	3,777,567	4,295,229	4,583,325
		EPA	422,409	468,991	400,866
		Property Taxes	3,411,735	3,462,911	3,514,854
		In-Lieu of Property Tax	0	0	0
		<i>subtotal</i>	7,611,711	8,227,131	8,499,045
<i>additional items (not in calculator)</i>		property tax transfer-spec ed 8097	89,401	89,401	89,401
		basic aid supplemental	950,000	950,000	950,000
		prior year , object 8019	0	0	0
		Fund 01, object 8091, LCFF Transfer	-19,507	-19,507	-19,507
		other _____	0	0	0
		prior year amount charter overpaid	0	-	-
		<i>General Fund total</i>	\$8,631,605 ●	\$9,247,025 □	\$9,518,939 ▼
<b>Escape</b>					
	resource	object			
general fund	0000	8011 State Aid + choice + supplemental	4,727,567		
general fund	1400	8012 EPA	422,409		
general fund	0000/1400	8019 Prior year	0		
general fund	0000	802x-804x Property Taxes	3,411,735		
general fund	0000	8091 LCFF transfer	-19,507		
general fund	0000	8096 In-Lieu of Property Tax	0		
		<i>subtotal</i>	8,542,204		
general fund	6500	8097 property tax transfer-special educ	89,401		
		<i>General Fund total</i>	\$8,631,605 ●		
<b>Multi-year Projection</b>					
MYP- general fund		LCFF Sources (8010-8099)	8,631,605	9,247,025	9,518,939
		<i>General Fund total</i>	\$8,631,605 ●	\$9,247,025 □	\$9,518,939 ▼
		SACS	8,573,484		

balanced

balanced

balanced

<b>LCFF CALCULATOR</b>	
70714	5 digit District code or 7 digit School code (from the CDS code)
NO	Is this calculation for a new charter school? (select from drop down list)
District	Projection Type
6/1/2022	Projection Date
Gravenstein Union Elementary	
Adopted Budget 2022-23	
Katie Anderson	
kanderson@grav.k12.ca.us	
707-823-7008 x210	

Gravenstein Union Elementary (70714)	2021-22	2022-23	2023-24	2024-25
<b>(1) UNIVERSAL ASSUMPTIONS</b>				
Supplemental Grant %	20.00%	20.00%	20.00%	20.00%
Concentration Grant (>55% population)	65.00%	65.00%	65.00%	65.00%
Statutory COLA & Augmentation/Suspension (perfiled as calculated by the Department of Finance, DDF)	5.07%	6.56%	5.38%	4.02%
Statutory COLA	1.70%	6.56%	5.38%	4.02%
Augmentation/(COLA Suspension)	3.37%	0.00%	0.00%	0.00%
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%
Transitional Kindergarten Add-on (2022-23 forward)		\$ 2,813.00	\$ 2,964.34	\$ 3,083.51
EPA Entitlement as % of statewide adjusted Revenue Limit (Annual)	49.17914663%	49.17914663%	49.17914663%	49.17914663%
EPA Entitlement as % of statewide adjusted Revenue Limit (P-2)	49.17914663%	49.17914663%	49.17914663%	49.17914663%
Local EPA Accrual	\$ -	\$ -	\$ -	\$ -
Local EPA Accrual - Prior Year				

**(3) SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF**

<b>(a) K-3 GRADE SPAN ADJUSTMENT FUNDING DETERMINATION</b>				
Did your district meet the requirements of funding?	YES	YES	YES	YES
<b>(b) PROPERTY TAXES</b>				
C-1 A-6 Estimated Property Taxes (excluding RDA)	\$ 3,361,315	\$ 3,411,735	\$ 3,462,911	\$ 3,514,854
B-5 Redevelopment Agency Local Revenue	\$ -	\$ -	\$ -	\$ -
Less In-Lieu Property Tax Transfer	\$ (3,179,871)	\$ (3,208,797)	\$ (3,258,954)	\$ (3,306,974)
Total Local Revenue	\$ 181,444	\$ 202,938	\$ 203,957	\$ 207,880

<b>(c) OTHER LCFF ADJUSTMENTS</b>				
If applicable, enter adjustments for special legislation, instructional time penalties, and class size penalties populated from the Class Size Penalties exhibit. Adjustments can be positive or negative.				
A-2 Miscellaneous Adjustments	\$ -	\$ -	\$ -	\$ -
A-5 Minimum State Aid Adjustments	\$ -	\$ -	\$ -	\$ -

<b>(d) UNDUPLICATED PUPIL PERCENTAGE</b>				
A-1.2/A-3.2 District Enrollment (second prior year)				
A-1.1/A-3.1 District Enrollment (first prior year)				
A-1/A-3 District Enrollment	35	35	35	35
A-2.2/A-4.2 COE Enrollment (second prior year)				
A-2.1/A-4.1 COE Enrollment (first prior year)				
A-2/A-4 COE Enrollment	-	1	1	1
Total Enrollment	35	36	36	36
B-1.2/B-3.2 District Unduplicated Pupil Count (second prior year)				
B-1.1/B-3.1 District Unduplicated Pupil Count (first prior year)				
B-1/B-3 District Unduplicated Pupil Count	12	12	12	12
B-2.2/B-4.2 COE Unduplicated Pupil Count (second prior year)				
B-2.1/B-4.1 COE Unduplicated Pupil Count (first prior year)				
B-2/B-4 COE Unduplicated Pupil Count	-	-	-	-
Total Unduplicated Pupil Count	12	12	12	12
	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage
Single Year Unduplicated Pupil Percentage	34.29%	33.33%	33.33%	33.33%
Unduplicated Pupil Percentage (%)	29.82%	31.13%	33.64%	33.33%

<b>(e) AVERAGE DAILY ATTENDANCE (ADA)</b>				
ADA used for State, Supplemental and Concentration Grant Calculations: Enter ADA by grade span. The calculator will determine the most advantageous funding option for each year's funding calculation.				
Current Year ADA: (P-2, Annual for Special Day Class Extended Year)				
B-1, D-6 Grades TK-3	34.08	34.77	34.77	34.77
B-2, D-7 Grades 4-6	-	-	-	-
B-3, D-8 Grades 7-8	-	-	-	-
B-4, D-9 Grades 9-12	-	-	-	-
TOTAL CURRENT YEAR ADA	34.08	34.77	34.77	34.77
Nonpublic School, NPS-Licensed Children Institutions, Community Day School: (Annual)				
F-1, D-17 Grades TK-3	-	-	-	-
F-2, D-18 Grades 4-6	0.19	0.95	0.95	-
F-3, D-19 Grades 7-8	-	-	-	0.95
F-4, D-20 Grades 9-12	-	-	-	-
TOTAL NPS-CDS (Annual)	0.19	0.95	0.95	0.95
DISTRICT TOTAL	34.27	35.72	35.72	35.72
County Operated Programs, e.g. Community School, Special Ed: (P-2 / Annual)				
F-4, F-11 Grades TK-3	-	0.95	0.95	0.95
F-7, F-12 Grades 4-6	-	-	-	-
F-8, F-13 Grades 7-8	-	-	-	-
F-9, F-14 Grades 9-12	-	-	-	-
COUNTY TOTAL	-	0.95	0.95	0.95
RATIO: District ADA to Enrollment	97.91%	102.06%	102.06%	102.06%
RATIO: County ADA to Enrollment	0.00%	95.00%	95.00%	95.00%

<b>(f) PRIOR YEAR GUARANTEE ADJUSTMENT FOR CHARTER SHIFT</b>				
If applicable, enter prior year ADA for students transferring to or from district sponsored charter schools. Report the prior year ADA for these students in the current year field, using the grade span the ADA transfer: Student from District to Charter (cross fiscal year)				
A-6 Grades TK-3	-	26.78	26.78	26.78
A-7 Grades 4-6	-	-	-	-
A-8 Grades 7-8	-	-	-	-
A-9 Grades 9-12	-	-	-	-
ADA transfer: Student from Charter to District (cross fiscal year)	-	26.78	26.78	26.78
A-11 Grades TK-3	-	34.77	34.77	34.77
A-12 Grades 4-6	-	-	-	-
A-13 Grades 7-8	-	-	-	-
A-14 Grades 9-12	-	-	-	-
Difference	-	7.99	7.99	7.99

**(5) IN-LIEU OF PROPERTY TAX CALCULATION FOR CHARTER SCHOOLS**

<b>(b) IN-LIEU TAX CALCULATION BY CHARTER SCHOOL (Note: Charters MUST be numbered to bring results into the District In-Lieu Taxes tab)</b>				
Enter the name and ADA for each charter school. Basic Aid districts are required to transfer in-lieu taxes based on grade span funding rates. To reduce data entry, non-basic aid districts can enter the to				
1	Charter Name	Gravenstein Elementary Charter		
	Charter ADA by grade span			
	Grades K-3	274.34	276.89	294.07
	Grades 4-6	138.28	149.91	151.09
	Grades 7-8	-	-	-
	Grades 9-12	-	-	-
	Total ADA	412.62	426.80	445.16
2	Charter Name	Hillcrest Middle School		
	Charter ADA by grade span			
	Grades K-3	-	-	-
	Grades 4-6	72.92	87.42	87.42
	Grades 7-8	192.52	181.02	181.02
	Grades 9-12	-	-	-
	Total ADA	265.44	268.44	268.44

Graveston Union Elementary (70714) - Adopted Budget 2022-23		6/1/2022			
	2021-22	2022-23	2023-24	2024-25	
<b>SUMMARY OF FUNDING</b>					
<b>General Assumptions</b>					
COIA & Augmentation	5.07%	6.56%	5.38%	4.02%	
<b>LCFF Entitlement</b>					
Base Grant	\$313,142	\$379,320	\$406,000	\$422,577	
Grade Span Adjustment	32,417	38,589	41,306	42,967	
Supplemental Grant	20,609	26,019	30,095	31,033	
Concentration Grant	-	-	-	-	
Add-ons: Targeted Instructional Improvement Block Grant	9,509	9,509	9,509	9,509	
Add-ons: Home-to-School Transportation	50,000	50,000	50,000	50,000	
Add-ons: Small School District Bus Replacement Program	-	-	-	-	
Add-ons: Transitional Kindergarten	-	-	-	-	
<b>Total LCFF Entitlement Before Adjustments, ERT &amp; Additional State Aid</b>	<b>\$425,677</b>	<b>\$503,437</b>	<b>\$536,910</b>	<b>\$556,086</b>	
Miscellaneous Adjustments	-	-	-	-	
Economic Recovery Target	316,914	316,914	316,914	316,914	
Additional State Aid	62,963	31,576	1,549	-	
<b>Total LCFF Entitlement</b>	<b>\$825,554</b>	<b>\$851,927</b>	<b>\$855,373</b>	<b>\$873,000</b>	
<b>LCFF Entitlement Per ADA</b>	<b>\$ 21,338</b>	<b>\$ 19,375</b>	<b>\$ 19,153</b>	<b>\$ 19,548</b>	
<b>Components of LCFF By Object Code</b>					
State Aid (Object Code 8011)	\$ 632,303	\$ 632,302	\$ 632,301	\$ 649,929	
EPA (for LCFF Calculation purposes)	\$ 11,807	\$ 16,687	\$ 19,115	\$ 15,191	
<i>Local Revenue Sources:</i>					
Property Taxes (Object 8021 to 8089)	\$ 3,361,315	\$ 3,411,735	\$ 3,462,911	\$ 3,514,854	
In-Lieu of Property Taxes (Object Code 8096)	(3,179,871)	(3,208,797)	(3,258,954)	(3,306,974)	
Property Taxes net of In-Lieu	\$ 181,444	\$ 202,938	\$ 203,957	\$ 207,880	
<b>TOTAL FUNDING</b>	<b>\$825,554</b>	<b>\$851,927</b>	<b>\$855,373</b>	<b>\$873,000</b>	
<b>Basic Aid Status</b>					
Basic Aid	\$ -	\$ -	\$ -	\$ -	
Excess Taxes	\$ -	\$ -	\$ -	\$ -	
EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	
<b>Total LCFF Entitlement</b>	<b>\$825,554</b>	<b>\$851,927</b>	<b>\$855,373</b>	<b>\$873,000</b>	
<b>SUMMARY OF EPA</b>					
% of Adjusted Revenue Limit - Annual	49.17914663%	49.17914663%	49.17914663%	49.17914663%	
% of Adjusted Revenue Limit - P-2	49.17914663%	49.17914663%	49.17914663%	49.17914663%	
EPA (for LCFF Calculation purposes)	\$ 11,807	\$ 16,687	\$ 19,115	\$ 15,191	
EPA, Current Year (Object Code 8012)	\$ 11,808	\$ 16,687	\$ 19,115	\$ 15,191	
(P-2 plus Current Year Accrual)					
EPA, Prior Year Adjustment (Object Code 8019)	\$ (5,017.97)	\$ -	\$ -	\$ -	
(P-A less Prior Year Accrual)					
Accrual (from Data Entry tab)	-	-	-	-	
<b>LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES</b>					
Base Grant (Excludes add-ons for TIIG and Transportation)	\$ 745,436	\$ 766,399	\$ 765,769	\$ 782,458	
Supplemental and Concentration Grant funding in the LCAP year	\$ 20,609	\$ 26,019	\$ 30,095	\$ 31,033	
Percentage to Increase or Improve Services	2.76%	3.39%	3.93%	3.97%	
<b>SUMMARY OF STUDENT POPULATION</b>					
<b>Unduplicated Pupil Population</b>					
Enrollment	35	35	35	35	
COE Enrollment	-	1	1	1	
<b>Total Enrollment</b>	<b>35</b>	<b>36</b>	<b>36</b>	<b>36</b>	
Unduplicated Pupil Count	12	12	12	12	
COE Unduplicated Pupil Count	-	-	-	-	
<b>Total Unduplicated Pupil Count</b>	<b>12</b>	<b>12</b>	<b>12</b>	<b>12</b>	
Rolling %, Supplemental Grant	29.8200%	31.1300%	33.6400%	33.3300%	
Rolling %, Concentration Grant	29.8200%	31.1300%	33.6400%	33.3300%	
<b>SUMMARY OF LCFF ADA</b>					
<b>Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)</b>					
Grades TK-3	38.50	42.07	42.76	42.76	
Grades 4-6	-	-	-	-	
Grades 7-8	-	-	-	-	
Grades 9-12	-	-	-	-	
<b>LCFF Subtotal</b>	<b>38.50</b>	<b>42.07</b>	<b>42.76</b>	<b>42.76</b>	
NSS	-	-	-	-	
<b>Combined Subtotal</b>	<b>38.50</b>	<b>42.07</b>	<b>42.76</b>	<b>42.76</b>	
<b>Prior 3-Year Average ADA (adjusted for +/- current year charter shift)</b>					
Grades TK-3	-	39.69	41.11	42.53	
Grades 4-6	-	-	-	-	
Grades 7-8	-	-	-	-	
Grades 9-12	-	-	-	-	
<b>LCFF Subtotal</b>	<b>-</b>	<b>39.69</b>	<b>41.11</b>	<b>42.53</b>	
NSS	-	-	-	-	
<b>Combined Subtotal</b>	<b>-</b>	<b>39.69</b>	<b>41.11</b>	<b>42.53</b>	
<b>Current Year Charter Shift ADA for the Hold Harmless and Prior 3-Year Average</b>					
	-	7.99	7.99	7.99	
<b>Current Year ADA</b>					
Grades TK-3	34.08	34.77	34.77	34.77	
Grades 4-6	-	-	-	-	
Grades 7-8	-	-	-	-	
Grades 9-12	-	-	-	-	
<b>LCFF Subtotal</b>	<b>34.08</b>	<b>34.77</b>	<b>34.77</b>	<b>34.77</b>	
NSS	-	-	-	-	
<b>Combined Subtotal</b>	<b>34.08</b>	<b>34.77</b>	<b>34.77</b>	<b>34.77</b>	
<b>Change in LCFF ADA (excludes NSS ADA)</b>					
	(4.42)	(7.30)	(7.99)	(7.99)	
	Decline	Decline	Decline	Decline	
<b>Funded LCFF ADA for the Hold Harmless</b>					
Grades TK-3	38.50	42.07	42.76	42.76	
Grades 4-6	-	-	-	-	
Grades 7-8	-	-	-	-	
Grades 9-12	-	-	-	-	
<b>Subtotal</b>	<b>38.50</b>	<b>42.07</b>	<b>42.76</b>	<b>42.76</b>	
	Prior	Prior	Prior	Prior	
<b>Funded NSS ADA</b>					
Grades TK-3	-	-	-	-	
Grades 4-6	-	-	-	-	
Grades 7-8	-	-	-	-	
Grades 9-12	-	-	-	-	
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
	Prior	Prior	Prior	Prior	
<b>NPS, CDS, &amp; COE Operated</b>					
Grades TK-3	-	0.95	0.95	0.95	
Grades 4-6	0.19	0.95	0.95	0.95	
Grades 7-8	-	-	-	0.95	
Grades 9-12	-	-	-	-	
<b>Subtotal</b>	<b>0.19</b>	<b>1.90</b>	<b>1.90</b>	<b>1.90</b>	
<b>ACTUAL ADA (Current Year Only)</b>					
Grades TK-3	34.08	35.72	35.72	35.72	
Grades 4-6	0.19	0.95	0.95	0.95	
Grades 7-8	-	-	-	0.95	
Grades 9-12	-	-	-	-	
<b>Total Actual ADA</b>	<b>34.27</b>	<b>36.67</b>	<b>36.67</b>	<b>36.67</b>	
<b>TOTAL FUNDED ADA</b>					
Grades TK-3	38.50	43.02	43.71	43.71	
Grades 4-6	0.19	0.95	0.95	0.95	
Grades 7-8	-	-	-	0.95	
Grades 9-12	-	-	-	-	
<b>Total</b>	<b>38.69</b>	<b>43.97</b>	<b>44.66</b>	<b>44.66</b>	

**Gravenstein Union Elementary (70714) - Adopted Budget 2022-23**

**IN-LIEU PROPERTY TAX TRANSFER**

For an authorizing district, in-lieu of property tax is calculated on the lesser of property taxes per ADA or the LCFF funding per ADA

- 1. Property Taxes per ADA
- 2a. Adjusted base revenue per ADA x charter school ADA

For a district with students in county-operated charter, or a basic aid district with students in countywide charter schools, or a district certified as basic aid at prior year annual with students

in an SBE-approved charter school, in-lieu of property tax is calculated on the lesser of property taxes per ADA, or adjusted base funding per ADA.

- 1. Property taxes per ADA x District of Residence ADA
- 2a. Adjusted base revenue per ADA x District of Residence ADA

	2021-22	2022-23	2023-24	2024-25
Local Property Taxes (w/out RDA)	\$ 3,361,315	\$ 3,411,735	\$ 3,462,911	\$ 3,514,854
District LCFF ADA	38.69	43.97	44.66	44.66
Total Charter LCFF ADA	678.06	695.24	713.60	710.45
Total LCFF ADA	716.75	739.21	758.26	755.11
Property Taxes per ADA	\$ 4,689.66	\$ 4,615.38	\$ 4,566.92	\$ 4,654.76
Funding Method:				
Property Taxes per ADA	\$ 3,179,871	\$ 3,208,797	\$ 3,258,954	\$ 3,306,974
LCFF Funding per ADA	-	-	-	-
Alternative Calculation	-	-	-	-
Certified In-Lieu Taxes	-	-	-	-
<b>In-Lieu of Property Tax Transfer Total</b>	<b>\$ 3,179,871</b>	<b>\$ 3,208,797</b>	<b>\$ 3,258,954</b>	<b>\$ 3,306,974</b>
<i>Prior Year Basic Aid Status</i>	<i>Basic Aid</i>	<i>Basic Aid</i>	<i>Basic Aid</i>	<i>Non-Basic Aid</i>

1	<b>Gravenstein Elementary Charter</b>	<b>\$ 1,935,048</b>	<b>\$ 1,969,844</b>	<b>\$ 2,033,010</b>	<b>\$ 2,057,450</b>
	ADA	412.62	426.80	445.16	442.01
	1 In-Lieu at Property tax/ADA	\$ 1,935,048	\$ 1,969,844	\$ 2,033,010	\$ 2,057,450
	2 In-Lieu at LCFF Adj Base grant/ADA	\$ 3,587,198	\$ 3,948,582	\$ 4,344,210	\$ 4,490,773
2	<b>Hillcrest Middle School</b>	<b>\$ 1,244,823</b>	<b>\$ 1,238,953</b>	<b>\$ 1,225,944</b>	<b>\$ 1,249,524</b>
	ADA	265.44	268.44	268.44	268.44
	1 In-Lieu at Property tax/ADA	\$ 1,244,823	\$ 1,238,953	\$ 1,225,944	\$ 1,249,524
	2 In-Lieu at LCFF Adj Base grant/ADA	\$ 2,227,372	\$ 2,396,808	\$ 2,525,777	\$ 2,627,360

LCFF CALCULATOR	
6051742	5 digit District code or 7 digit School code (from the CDS code)
NO	Is this calculation for a new charter school? (select from drop down list)
Charter	Projection Type
6/1/2022	Projection Date
Gravenstein Elementary	
Adopted Budget 2022-23	
Katie Anderson	
kanderson@grav.k12.ca.us	
707-823-7008 x210	

Gravenstein Elementary (6051742)	PY1	CY	CY1	CY2
	2021-22	2022-23	2023-24	2024-25
<b>( 1 ) UNIVERSAL ASSUMPTIONS</b>				
Supplemental Grant %	20.00%	20.00%	20.00%	20.00%
Concentration Grant (>55% population)	65.00%	65.00%	65.00%	65.00%
Statutory COLA & Augmentation/Suspension <i>(prefilled as calculated by the Department of Finance, DOF)</i>	5.07%	6.56%	5.38%	4.02%
Statutory COLA	1.70%	6.56%	5.38%	4.02%
Augmentation/(COLA Suspension)	3.37%	0.00%	0.00%	0.00%
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%
Transitional Kindergarten Add-on (2022-23 forward)		\$ 2,813.00	\$ 2,964.34	\$ 3,083.51
EPA Entitlement as % of statewide adjusted Revenue Limit (Annual)	49.17914663%	49.17914663%	49.17914663%	49.17914663%
EPA Entitlement as % of statewide adjusted Revenue Limit (P-2)	49.17914663%	49.17914663%	49.17914663%	49.17914663%
Local EPA Accrual	\$ -	\$ -	\$ -	\$ -
Local EPA Accrual - Prior Year				

**( 2 ) CHARTER SCHOOL DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF**

**( a ) TRANSFER OF IN-LIEU PROPERTY TAX**

I-4 F-6 / F-7 In-Lieu of Property Tax	1,935,048	1,969,844	2,033,010	2,057,450
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**( b ) UNDUPLICATED PUPIL PERCENTAGE (UPP)**

A-1.2, A-2.2, A-3.2 Enrollment (second prior year)				
A-1.1, A-2.1, A-3.1 Enrollment (first prior year)				
A-1, A-2, A-3 Enrollment	431	454	457	455
B-1.2, B-2.2, B-3.2 Unduplicated Pupil Count (second prior year)				
B-1.1, B-2.1, B-3.1 Unduplicated Pupil Count (first prior year)				
B-1, B-2, B-3 Unduplicated Pupil Count	118	124	125	124
	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage
Single Year Unduplicated Pupil Percentage	27.38%	27.31%	27.35%	27.25%
C-1 Unduplicated Pupil Percentage (%)	26.90%	27.14%	27.35%	27.31%

**( c ) CONCENTRATION GRANT FUNDING LIMITATION: District of Physical Location**

Enter the unduplicated pupil percentage (UPP) of the district where the charter school is physically located. If the charter school has a physical location within the boundaries of more than one district, enter

D-3 Unduplicated Pupil Percentage (%)	38.49%	38.49%	38.49%	38.49%
Unduplicated Pupil Percentage: Supplemental Grant	26.90%	27.14%	27.35%	27.31%
Unduplicated Pupil Percentage: Concentration Grant	26.90%	27.14%	27.35%	27.31%

**( d ) AVERAGE DAILY ATTENDANCE (ADA)**

ADA used for the Transitional Kindergarten Add-on:  
The calculator will determine the greater of current or prior year ADA for each year's funding calculation.

TK	14.55	27.48	40.42	42.03
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ADA used for Base, Supplemental and Concentration Grant Calculations:  
Enter P2 Data - Note: Charter School ADA is always funded on current year

B-1 Grades TK-3	274.34	276.89	294.07	296.72
B-2 Grades 4-6	138.28	149.91	151.09	145.29
B-3 Grades 7-8	-	-	-	-
B-4 Grades 9-12	-	-	-	-
SUBTOTAL ADA	412.62	426.80	445.16	442.01
RATIO: ADA to Enrollment	0.96	0.94	0.97	0.97

**( e ) OTHER LCFF ADJUSTMENTS**

Miscellaneous Adjustments (line H-2), include adjustments for audit penalties and special legislation. Adjustments can be positive or negative.  
Minimum State Aid Adjustments (Line J-5), captures adjustments for audit penalties and special legislation. Adjustments can be positive or negative.

H-2 Miscellaneous Adjustments	\$ -	\$ -	\$ -	\$ -
J-5 Minimum State Aid Adjustments	\$ -	\$ -	\$ -	\$ -

Gravenstein Elementary (6051742) - Adopted Budget 2022-23		6/1/2022			
		2021-22	2022-23	2023-24	2024-25
<b>SUMMARY OF FUNDING</b>					
<b>General Assumptions</b>					
COLA & Augmentation	5.07%	6.56%	5.38%	4.02%	
<b>LCFF Entitlement</b>					
Base Grant	\$3,356,204	\$3,700,211	\$4,066,313	\$4,199,097	
Grade Span Adjustment	230,994	248,371	277,896	291,676	
Supplemental Grant	192,991	214,329	237,628	245,286	
Concentration Grant	-	-	-	-	
Add-ons: Targeted Instructional Improvement Block Grant	-	-	-	-	
Add-ons: Home-to-School Transportation	-	-	-	-	
Add-ons: Small School District Bus Replacement Program	-	-	-	-	
Add-ons: Transitional Kindergarten	-	77,301	119,819	129,600	
<b>Total LCFF Entitlement Before Adjustments, ERT &amp; Additional State Aid</b>	<b>\$3,780,189</b>	<b>\$4,240,212</b>	<b>\$4,701,656</b>	<b>\$4,865,659</b>	
Miscellaneous Adjustments	-	-	-	-	
Economic Recovery Target	-	-	-	-	
Additional State Aid	-	-	-	-	
<b>Total LCFF Entitlement</b>	<b>3,780,189</b>	<b>4,240,212</b>	<b>4,701,656</b>	<b>4,865,659</b>	
<b>LCFF Entitlement Per ADA</b>	<b>\$ 9,161</b>	<b>\$ 9,935</b>	<b>\$ 10,562</b>	<b>\$ 11,008</b>	
<b>Components of LCFF By Object Code</b>					
State Aid (Object Code 8011)	\$ 1,660,651	\$ 2,047,834	\$ 2,414,967	\$ 2,595,151	
EPA (for LCFF Calculation purposes)	\$ 184,490	\$ 222,534	\$ 253,679	\$ 213,058	
<i>Local Revenue Sources:</i>					
Property Taxes (Object 8021 to 8089)	\$ -	\$ -	\$ -	\$ -	
In-Lieu of Property Taxes (Object Code 8096)	1,935,048	1,969,844	2,033,010	2,057,450	
<i>Property Taxes net of In-Lieu</i>	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL FUNDING</b>	<b>3,780,189</b>	<b>4,240,212</b>	<b>4,701,656</b>	<b>4,865,659</b>	
Basic Aid Status	\$ -	\$ -	\$ -	\$ -	
Excess Taxes	\$ -	\$ -	\$ -	\$ -	
EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	
<b>Total LCFF Entitlement</b>	<b>3,780,189</b>	<b>4,240,212</b>	<b>4,701,656</b>	<b>4,865,659</b>	
<b>SUMMARY OF EPA</b>					
% of Adjusted Revenue Limit - Annual	49.17914663%	49.17914663%	49.17914663%	49.17914663%	
% of Adjusted Revenue Limit - P-2	49.17914663%	49.17914663%	49.17914663%	49.17914663%	
EPA (for LCFF Calculation purposes)	\$ 184,490	\$ 222,534	\$ 253,679	\$ 213,058	
EPA, Current Year (Object Code 8012)	\$ 184,490	\$ 222,534	\$ 253,679	\$ 213,058	
<i>(P-2 plus Current Year Accrual)</i>					
EPA, Prior Year Adjustment (Object Code 8019)	\$ (52,811.94)	\$ -	\$ -	\$ -	
<i>(P-A less Prior Year Accrual)</i>					
Accrual (from Data Entry tab)	-	-	-	-	
<b>LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES</b>					
Base Grant (Excludes add-ons for TIIG and Transportation)	\$ 3,587,198	\$ 4,025,883	\$ 4,464,028	\$ 4,620,373	
Supplemental and Concentration Grant funding in the LCAP year	\$ 192,991	\$ 214,329	\$ 237,628	\$ 245,286	
Percentage to Increase or Improve Services	5.38%	5.32%	5.32%	5.31%	
<b>SUMMARY OF STUDENT POPULATION</b>					
<b>Unduplicated Pupil Population</b>					
Enrollment	431	454	457	455	
COE Enrollment	-	-	-	-	
<b>Total Enrollment</b>	<b>431</b>	<b>454</b>	<b>457</b>	<b>455</b>	
Unduplicated Pupil Count	118	124	125	124	
COE Unduplicated Pupil Count	-	-	-	-	
<b>Total Unduplicated Pupil Count</b>	<b>118</b>	<b>124</b>	<b>125</b>	<b>124</b>	
Rolling %, Supplemental Grant	26.9000%	27.1400%	27.3500%	27.3100%	
Rolling %, Concentration Grant	26.9000%	27.1400%	27.3500%	27.3100%	

LCFF CALCULATOR	
6051759	5 digit District code or 7 digit School code (from the CDS code)
NO	Is this calculation for a new charter school? (select from drop down list)
Charter	Projection Type
6/1/2022	Projection Date

Hillcrest Middle
Adopted Budget 2022-23
Katie Anderson
kanderson@grav.k12.ca.us
707-823-7008 x210

	PY1	CY	CY1	CY2
<b>Hillcrest Middle (6051759)</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>
<b>( 1 ) UNIVERSAL ASSUMPTIONS</b>				
Supplemental Grant %	20.00%	20.00%	20.00%	20.00%
Concentration Grant (>55% population)	65.00%	65.00%	65.00%	65.00%
Statutory COLA & Augmentation/Suspension <i>(prefilled as calculated by the Department of Finance, DOF)</i>	5.07%	6.56%	5.38%	4.02%
Statutory COLA	1.70%	6.56%	5.38%	4.02%
Augmentation/(COLA Suspension)	3.37%	0.00%	0.00%	0.00%
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%
Transitional Kindergarten Add-on (2022-23 forward)		\$ 2,813.00	\$ 2,964.34	\$ 3,083.51
EPA Entitlement as % of statewide adjusted Revenue Limit (Annual)	49.17914663%	49.17914663%	49.17914663%	49.17914663%
EPA Entitlement as % of statewide adjusted Revenue Limit (P-2)	49.17914663%	49.17914663%	49.17914663%	49.17914663%
Local EPA Accrual	\$ -	\$ -	\$ -	\$ -
Local EPA Accrual - Prior Year				

**( 2 ) CHARTER SCHOOL DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF**

**( a ) TRANSFER OF IN-LIEU PROPERTY TAX**

	2021-22	2022-23	2023-24	2024-25
I-4 F-6 / F-7 In-Lieu of Property Tax	1,244,823	1,238,953	1,225,944	1,249,524

**( b ) UNDUPLICATED PUPIL PERCENTAGE (UPP)**

	2021-22	2022-23	2023-24	2024-25
A-1.2, A-2.2, A-3.2 Enrollment (second prior year)				
A-1.1, A-2.1, A-3.1 Enrollment (first prior year)				
A-1, A-2, A-3 Enrollment	289	286	286	286
B-1.2, B-2.2, B-3.2 Unduplicated Pupil Count (second prior year)				
B-1.1, B-2.1, B-3.1 Unduplicated Pupil Count (first prior year)				
B-1, B-2, B-3 Unduplicated Pupil Count	82	82	82	82
	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage
Single Year Unduplicated Pupil Percentage	28.37%	28.67%	28.67%	28.67%
C-1 Unduplicated Pupil Percentage (%)	21.96%	25.61%	28.57%	28.67%

**( c ) CONCENTRATION GRANT FUNDING LIMITATION: District of Physical Location**

Enter the unduplicated pupil percentage (UPP) of the district where the charter school is physically located. If the charter school has a physical location within the boundaries of more than one district, enter

	2021-22	2022-23	2023-24	2024-25
D-3 Unduplicated Pupil Percentage (%)	38.49%	38.49%	38.49%	38.49%
Unduplicated Pupil Percentage: Supplemental Grant	21.96%	25.61%	28.57%	28.67%
Unduplicated Pupil Percentage: Concentration Grant	21.96%	25.61%	28.57%	28.67%

**( d ) AVERAGE DAILY ATTENDANCE (ADA)**

ADA used for the Transitional Kindergarten Add-on:  
The calculator will determine the greater of current or prior year ADA for each year's funding calculation.

	2021-22	2022-23	2023-24	2024-25
TK	-	-	-	-

ADA used for Base, Supplemental and Concentration Grant Calculations:  
Enter P2 Data - Note: Charter School ADA is always funded on current year

	2021-22	2022-23	2023-24	2024-25
B-1 Grades TK-3	-	-	-	-
B-2 Grades 4-6	72.92	87.42	87.42	87.42
B-3 Grades 7-8	192.52	181.02	181.02	181.02
B-4 Grades 9-12	-	-	-	-
SUBTOTAL ADA	265.44	268.44	268.44	268.44
RATIO: ADA to Enrollment	0.92	0.94	0.94	0.94

**( e ) OTHER LCFF ADJUSTMENTS**

Miscellaneous Adjustments (line H-2), include adjustments for audit penalties and special legislation. Adjustments can be positive or negative.  
Minimum State Aid Adjustments (Line J-5), captures adjustments for audit penalties and special legislation. Adjustments can be positive or negative.

	2021-22	2022-23	2023-24	2024-25
H-2 Miscellaneous Adjustments	\$ -	\$ -	\$ -	\$ -
J-5 Minimum State Aid Adjustments	\$ -	\$ -	\$ -	\$ -



Hillcrest Middle (6051759) - Adopted Budget 2022-23		6/1/2022			
	2021-22	2022-23	2023-24	2024-25	
<b>SUMMARY OF FUNDING</b>					
<b>General Assumptions</b>					
COLA & Augmentation	5.07%	6.56%	5.38%	4.02%	
<b>Total LCFF Entitlement</b>	<b>2,325,198</b>	<b>2,519,572</b>	<b>2,670,101</b>	<b>2,778,013</b>	
<b>LCFF Entitlement Per ADA</b>	<b>\$ 8,760</b>	<b>\$ 9,386</b>	<b>\$ 9,947</b>	<b>\$ 10,349</b>	
<b>Components of LCFF By Object Code</b>					
State Aid (Object Code 8011)	\$ 918,950	\$ 1,097,431	\$ 1,247,960	\$ 1,355,872	
EPA (for LCFF Calculation purposes)	\$ 161,425	\$ 183,188	\$ 196,197	\$ 172,617	
<i>Local Revenue Sources:</i>					
Property Taxes (Object Code 8089)	\$ -	\$ -	\$ -	\$ -	
In-Lieu of Property Taxes (Object Code 8096)	\$ 1,244,823	\$ 1,238,953	\$ 1,225,944	\$ 1,249,524	
Property Taxes net of In-Lieu	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL FUNDING</b>	<b>2,325,198</b>	<b>2,519,572</b>	<b>2,670,101</b>	<b>2,778,013</b>	
Basic Aid Status	\$ -	\$ -	\$ -	\$ -	
Excess Taxes	\$ -	\$ -	\$ -	\$ -	
EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	
<b>Total LCFF Entitlement</b>	<b>2,325,198</b>	<b>2,519,572</b>	<b>2,670,101</b>	<b>2,778,013</b>	
<b>SUMMARY OF EPA</b>					
% of Adjusted Revenue Limit - Annual	49.17914663%	49.17914663%	49.17914663%	49.17914663%	
% of Adjusted Revenue Limit - P-2	49.17914663%	49.17914663%	49.17914663%	49.17914663%	
EPA (for LCFF Calculation purposes)	\$ 161,425	\$ 183,188	\$ 196,197	\$ 172,617	
EPA, Current Year (Object Code 8012)	\$ 161,425	\$ 183,188	\$ 196,197	\$ 172,617	
(P-2 plus Current Year Accrual)					
EPA, Prior Year Adjustment (Object Code 8019)	\$ (32,247.36)	\$ -	\$ -	\$ -	
(P-A less Prior Year Accrual)					
Accrual (from Data Entry tab)	-	-	-	-	
<b>LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES</b>					
Base Grant (Excludes add-ons for TIIG and Transportation)	\$ 2,227,372	\$ 2,396,808	\$ 2,525,778	\$ 2,627,360	
Supplemental and Concentration Grant funding in the LCAP year	\$ 97,826	\$ 122,764	\$ 144,323	\$ 150,653	
Percentage to Increase or Improve Services	4.39%	5.12%	5.71%	5.73%	
<b>SUMMARY OF STUDENT POPULATION</b>					
<b>Unduplicated Pupil Population</b>					
Enrollment	289	286	286	286	
COE Enrollment	-	-	-	-	
<b>Total Enrollment</b>	<b>289</b>	<b>286</b>	<b>286</b>	<b>286</b>	
Unduplicated Pupil Count	82	82	82	82	
COE Unduplicated Pupil Count	-	-	-	-	
<b>Total Unduplicated Pupil Count</b>	<b>82</b>	<b>82</b>	<b>82</b>	<b>82</b>	
Rolling %, Supplemental Grant	21.9600%	25.6100%	28.5700%	28.6700%	
Rolling %, Concentration Grant	21.9600%	25.6100%	28.5700%	28.6700%	
<b>SUMMARY OF LCFF ADA</b>					
<b>Current Year ADA</b>					
Grades TK-3	-	-	-	-	
Grades 4-6	72.92	87.42	87.42	87.42	
Grades 7-8	192.52	181.02	181.02	181.02	
Grades 9-12	-	-	-	-	
<b>LCFF Subtotal</b>	<b>265.44</b>	<b>268.44</b>	<b>268.44</b>	<b>268.44</b>	
NSS	-	-	-	-	
<b>Combined Subtotal</b>	<b>265.44</b>	<b>268.44</b>	<b>268.44</b>	<b>268.44</b>	
<b>Change in LCFF ADA (excludes NSS ADA)</b>	<b>265.44</b>	<b>268.44</b>	<b>268.44</b>	<b>268.44</b>	
	Increase	Increase	Increase	Increase	
<b>Funded LCFF ADA for the Hold Harmless</b>					
Grades TK-3	-	-	-	-	
Grades 4-6	72.92	87.42	87.42	87.42	
Grades 7-8	192.52	181.02	181.02	181.02	
Grades 9-12	-	-	-	-	
<b>Subtotal</b>	<b>265.44</b>	<b>268.44</b>	<b>268.44</b>	<b>268.44</b>	
	Current	Current	Current	Current	

**Budget, July 1**

Budget 2022-23  
 Technical Review Checks  
 Phase - All  
 Display - All Technical Checks

Gravenstein Union Elementary  
 Sonoma County Office of Education

Sonoma

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)

**IMPORT CHECKS**

<b>CHECKFUND - (Fatal) - All FUND codes must be valid.</b>	<b><u>Passed</u></b>
<b>CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid.</b>	<b><u>Passed</u></b>
<b>CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code.</b>	<b><u>Passed</u></b>
<b>CHECKGOAL - (Fatal) - All GOAL codes must be valid.</b>	<b><u>Passed</u></b>
<b>CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid.</b>	<b><u>Passed</u></b>
<b>CHECKOBJECT - (Fatal) - All OBJECT codes must be valid.</b>	<b><u>Passed</u></b>
<b>CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid.</b>	<b><u>Passed</u></b>
<b>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.</b>	<b><u>Passed</u></b>
<b>CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid.</b>	<b><u>Passed</u></b>
<b>CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid.</b>	<b><u>Passed</u></b>
<b>CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.</b>	<b><u>Passed</u></b>
<b>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.</b>	<b><u>Passed</u></b>
<b>CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.</b>	<b><u>Passed</u></b>
<b>CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid.</b>	<b><u>Passed</u></b>
<b>CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years).</b>	<b><u>Passed</u></b>
<b>CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid.</b>	<b><u>Passed</u></b>
<b>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.</b>	<b><u>Passed</u></b>

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

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

### **GENERAL LEDGER CHECKS**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## **SUPPLEMENTAL CHECKS**

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

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

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

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

## **EXPORT VALIDATION CHECKS**

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

SACS Financial Reporting Software - 19

49707140000000 - Gravenstein Union Elementary - Budget, July 1 - Budget 2022-23

5/26/2022 5:49:52 PM

**BUDGET-CERT-PROVIDE - (Fatal) - Budget Certification (Form CB) must be provided. Passed**

**WK-COMP-CERT-PROVIDE - (Fatal) - Workers' Compensation Certification (Form CC) must be provided. Passed**

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

**CS-PROVIDE - (Fatal) - The Criteria and Standards Review (Form 01CS) has been provided. Passed**

**MYP-PROVIDE - (Warning) - 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.) 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**

# SONOMA COUNTY OFFICE OF EDUCATION



## ***AB 2756 REPORTING REQUIREMENTS***

District: Gravenstein Union School District

**Please check one:**

The district *does not* have a study, report, evaluation, or audit that contains evidence that the school district is showing fiscal distress under the standards and criteria adopted in Section 33127, or a report on the school district by the County Office Fiscal Crisis and Management Assistance Team or any regional team created pursuant to subdivision (i) of Section 42127.8.

The district is submitting the following reports that show signs of financial distress:

- 1) Report Title: \_\_\_\_\_  
Prepared by: \_\_\_\_\_  
Date: \_\_\_\_\_ Copy attached
  
- 2) Report Title: \_\_\_\_\_  
Prepared by: \_\_\_\_\_  
Date: \_\_\_\_\_ Copy attached
  
- 3) Report Title: \_\_\_\_\_  
Prepared by: \_\_\_\_\_  
Date: \_\_\_\_\_ Copy attached

Signature: *K. Anderson*

Chief Business Official

Date: June 1, 2022

*Please submit this form and any accompanying reports to:  
Sarah Lampenfeld, Director, External Fiscal Services  
Sonoma County Office of Education*

# Appendix A

# The Common Message

2022-23 May Revision



**BASC**  
Business and Administration  
Steering Committee

## Writers and Contributors

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



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- Planning Factors for 2022-23 and MYPs .....7**
- Local Control Accountability Plan.....7**
- Reserves / Reserve Cap .....8**
- Special Education .....9**
- Summary..... 9**

# Sources

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

Sonoma County Office of Education has also provided SCOE Biz Bulletin No. 22-21 to be read in conjunction with the Common Message with guidance specific to Sonoma County LEAs.

## Key Guidance Based on Governor’s May Revision Proposal

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

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

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

- Additional \$1.8 billion one-time general fund, for a total of \$4 billion to support the School Facilities Program
- \$1.8 billion (one-time Prop. 98) for deferred maintenance
- \$1.5 billion (one-time Prop. 98) for community schools
- California State Preschool Program (CSPP) proposed increase of \$34.6 million to fund the state preschool adjustment factors for students with disabilities and dual language learners

## Local Control Funding Formula

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

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

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

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

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

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

# Planning Factors for 2022-23 and MYPs

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

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

## Local Control Accountability Plan

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

## Reserves / Reserve Cap

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

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

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

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

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

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

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

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

## Special Education

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

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

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

## Summary

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