

HAPPY VALLEY UNION ELEMENTARY SCHOOL DISTRICT

2022-23 ADOPTED BUDGET

**Presented to the Board of Trustees
JUNE 22, 2022**



*Community focused education involving
every person, every child, every day.*

**HAPPY VALLEY UNION ELEMENTARY SCHOOL DISTRICT
2022-23 ADOPTED BUDGET ASSUMPTIONS
JUNE 22, 2022**

The annual budget is a planning document which translates educational policy into sound instructional programs through the allocation of financial resources. The quality of learning programs and practices is directly related to the funding provided and the effective, efficient management of those funds.

This Budget Adoption document reflects expected revenues and planned expenditures for the 2022-2023 school year. The adoption of the 2022-23 Preliminary Budget is required by June 30, 2022. This is in accordance with state prescribed procedures for single budget adoption, which requires that the budget be adopted and submitted to the County Office of Education on state required forms by June 30th.

The Preliminary Budget is presented based on the Governor's May Revise where he revised his economic projections for next year.

The following outlines the changes between the Preliminary Budget and 2021-22 Revised Budget.

REVENUES

Total General Fund Revenues are projected to be \$8,433,720; an increase of \$617,193 from 2021-22.

The LCFF COLA is 6.56 % with a 3.3% augmentation to the base. The District funded ADA is projected at 455.62, which is based on a three year average. It also includes the new TK add-on of \$2,813 per TK ADA and the District is estimating 15.04 ADA for 2022-23, which equates to \$42,308. The unduplicated pupil percentage is 60.67%, which is 2.39% less than last year. The LCFF funded dollars are projected at \$5,306,602; which is an increase of \$373,834.

Federal Revenue is projected to be \$1,162,467; a decrease of (\$325,700). This decrease is mainly due to CARES/ESSER Funding sources being depleted.

Other State Revenue is projected at \$1,605,516; an increase of \$776,830. The increase is mainly due to \$369,612 for ELOP and \$665,790 for the One-Time Discretionary Block Grant. These increases were offset by decreases of \$100,108 in COVID funding and \$148,113 for the one-time

Educator Effectiveness Block Grant. The One-Time Discretionary Block Grant is being used to cover the next two years deficits in the MYP.

Other Local Revenue is projected to be \$359,135; a decrease of (\$91,115). Special Ed was reduced \$32,812; MAA for \$18,000 was taken out and will be budgeted when it is received due to the variances in funding; Other local income was reduced \$21,481 which was mainly due to no longer sharing the CBO; and \$18,000 was removed for the insurance claim on the bus.

EXPENDITURES

Total General Fund Expenditures are projected to be \$7,953,656; an increase of \$383,203.

Certificated salaries are projected at \$2,329,252; an increase of \$71,593. The change is due to adding step/column and the additional staffing required for the summer Extended Learning Opportunity Program.

Classified salaries are projected at \$1,352,135; an increase of \$97,355. The change is a result of adding step/column, the negotiated increase, filling a cook position that was left vacant in 2021-22, filling the aide vacancies and the additional staffing required for the summer Extended Learning Opportunity Program.

Employee benefits are projected at \$1,856,527; an increase of \$227,320 due to the increased salaries noted above and the increase in STRS (16.92% to 19.10%) and PERS (22.91% to 25.37%). Fortunately, this may be the last year for significant increases in retirement benefits.

Books and supplies are budgeted at \$384,581; a decrease of \$160,278. The decrease is mainly due to removing one-time expenditures that were funded with one-time revenues.

Services and other operating expenses are projected to be \$1,449,946; an increase of \$169,913. The increase is mainly due to adding two mod/severe special ed classes with the Mountain Valley JPA.

Capital Outlay is projected to be \$249,105; a decrease of \$104,677. The bus purchase was taken out and the shade structure was budgeted since it wasn't done in 2021-22.

Other Outgo is \$187,105; an increase of \$13,973. The increase is for SCOE special ed transportation.

Transfers Out is \$145,005 for the cafeteria encroachment. This is \$68,004 more than was budgeted in 2021-22.

Contributions to Restricted Programs the District is projecting to contribute \$1,125,398; an increase of \$218,732. The increase is mainly due to special ed, cost increases and adding two mod/severe classes.

The Beginning Balance is estimated at \$1,379,597.

The Ending Balance is projected to be \$1,859,661, an increase of \$480,064; \$516,530 in unrestricted and (\$36,466) in restricted. All of the unrestricted increase is due to the One-Time Discretionary Block Grant. This block grant is being used to fund part of the deficits in the next two years.

The District Preliminary Budget is projecting \$480,064 more in revenues than expenditures. There are many unpredictable factors that could impact the budget. The district based the budget on assumptions, the best information available at the time the budget was prepared. This budget should be considered a "financial snapshot" on the date it is approved by the Board of Trustees.

The District needs to closely assess its' priorities over the next six months. The one-time funds from the state will need to be used to back fill the loss of the ESSER/COVID funding. However, since these too are one-time, reductions will need to be made over the subsequent two years.

OTHER FUNDS

Cafeteria Fund-Form 13: The beginning balance is budgeted at \$18,846 and the projected ending balance is \$25,000. A contribution from the General Fund of \$145,005 is projected.

Deferred Maintenance Fund-Form 14: The beginning balance is \$459 and the ending balance is \$464.

Special Reserve Post Employee Benefits Fund-Form 20: The beginning balance is budgeted at \$148,770 and it is projected to end the year with \$150,270. No transfers in or out are budgeted at this time.

Capital Building Bond Fund-Form 21: The beginning balance is \$40 and the ending balance is \$41.

County School Facilities (Developer Fee) Fund-Form 25: The beginning balance is \$196,827 and the ending balance is projected to be \$223,527.

Special Reserve for Capital Projects-Form 40: The beginning and ending balances are \$19.

Bond Interest & Redemption Fund-Form 51: The beginning balance for fund 51 is \$245,920 and the ending balance is projected at \$223,730.

Bond Interest & Redemption Fund-Form 52: The beginning balance for fund 52 is \$102,780 and the ending balance is projected at \$95,774.

**HAPPY VALLEY UNION ELEMENTARY SCHOOL DISTRICT
MULTI-YEAR PROJECTION ASSUMPTIONS
JUNE 22, 2022**

2023-24

INCOME: \$7,057,094

The LCFF is \$5,196,401 based on a **funded** three year ADA average of 444.48. 5.38% COLA and 58.14% for unduplicated count was used in calculation. These assumptions resulted in a funding decrease of \$110,201.

Federal income decreased \$576,558 due to various ESSER/CARES funding resources and will be depleted next year.

State income decreased \$707,547; \$665,790 was the one-time discretionary block grant and \$41,757 in AB86 In Person Instruction.

Local income increased \$17,680 in special ed.

Total Income was reduced \$1,376,626 in 2023-24.

EXPENDITURES: \$7,726,481

Certificated salaries were decreased \$30,516. Step and column was added for \$62,319 and \$92,835 in reductions was used. \$79,388 of salaries were moved from restricted (ESSER/COVID) to unrestricted (One-Time Discretionary Block Grant).

Classified salaries were increased \$37,633. Step/column was added along with other minor adjustments.

Total benefits increased \$2,001 due to the changes above.

Total Books and Supplies were increased by \$7,691 for inflation.

Services and Operating expenses increased \$43,499 for inflation.

Capital Outlay was reduced \$234,105 which was the shade structure and bus charging station.

Other Outgo was reduced \$53,378 due to the last payment on one of the buses.

Interfund Transfers Out – No change.

Total expenditures decreased \$227,175 in 2023-24.

The District is projecting a deficit of \$669,387 in 2023-24.

The Ending Balance is \$1,190,274; the Economic Uncertainty is 5%.

2024-25

INCOME: \$6,822,981

The LCFF is \$5,220,909 based on a three year ADA average of 429.27. 4.02% COLA and 58.13% for unduplicated count. Increased LCFF funding is projected to be \$24,508.

Federal funding was decreased \$262,632; the last of the CARES/ESSER funds were removed.

State funding stayed the same.

Local funding increased \$4,000.

Total income decreased \$234,113 in 2024-25.

EXPENDITURES: \$7,096,095

Certificated salaries decreased \$144,532. \$32,868 was added for step/column. \$37,000 was taken out for professional development teams. **\$140,400 of ESSER funded salaries were removed.**

Classified salaries decreased \$271,468. \$27,617 was added for step/column. **Reductions of \$299,085** were needed to balance the budget.

Total benefits decreased \$142,057 due to the salary savings above.

Books and Supplies were increased by \$7,846 for inflation and \$5,600 in ESSER expenses were taken out.

Services and Operating expenses increased \$44,803. One-time expenses for ESSER and Educator Effectiveness were taken out.

Capital Outlay remained at \$15,000.

Other Outgo was reduced \$100,314 as the last payment on the bus and bus barn were made in 2023-24.

Transfers out stayed the same.

Total Expenditures decreased \$630,386 in 2024-25.

The District is projecting a deficit of \$273,114.

The Ending Balance is projected to be \$917,160 with the Economic Uncertainty at 5%.

**HAPPY VALLEY UNION ELEMENTARY SCHOOL DISTRICT
BOARD ACTION
JUNE 22, 2022**

The District Board of Education shall certify that the Adopted Budget was developed using the state-adopted Criteria and Standards. It includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties.

In certifying the 2022-2023 Budget Adoption Report, the Board understands its fiduciary responsibility to maintain fiscal solvency for the current and subsequent two fiscal years.

ACTION REQUESTED:

It is recommended that the Board certify the 2022-23 Budget Adoption Report.

District: Happy Valley Union Elem School District
CDS #: 45-70011

Adopted Budget
2022-23 Budget Attachment
Balances Above Minimum Reserve Requirements

Reasons for Assigned and Unassigned Ending Fund Balances Above the Minimum Recommended Reserves

Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiates the need for assigned and unassigned ending fund balances above the minimum reserve standard for economic uncertainties for each fiscal year identified in the budget.

Combined Assigned and Unassigned/unappropriated Fund Balances				
Objects 9780/9789/9790				
Form	Fund	2022-23	2023-24	2024-25
01	General Fund/County School Service Fund	\$1,518,167.00	\$918,615.00	\$632,155.00
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$0.00	\$0.00	\$0.00
Total Assigned and Unassigned Ending Fund Balances		\$1,518,167.00	\$918,615.00	\$632,155.00
District Standard Reserve Level		4%	4%	4%
Less District Minimum Reserve for Economic Uncertainties		\$322,153.00	\$350,096.00	\$324,435.00
Remaining Balance to Substantiate Need		\$1,196,014.00	\$568,519.00	\$307,720.00

Reasons for Fund Balances Above the Minimum Reserve for Economic Uncertainties					
Form	Fund	Description of Need	2022-23	2023-24	2024-25
01	General Fund	Unrestricted Lottery	\$82,732.00	\$52,732.00	\$52,732.00
01	General Fund	Deferred Maintenance	\$50,000.00	\$50,000.00	\$50,000.00
01	General Fund	LCAP-Supplemental	\$188,522.00	\$16,334.00	\$16,334.00
01	General Fund	LCAP - Concentration	\$84,462.00	\$50,000.00	\$20,000.00
01	General Fund	Declining Enrollment / District Economic Uncert	\$104,792.00	\$36,229.00	\$30,371.00
01	General Fund	One-Time Discretionary Block Grant	\$612,482.00	\$330,200.00	\$105,259.00
01	General Fund	Fundraising/Ecology Camp	\$13,024.00	\$13,024.00	\$13,024.00
01	General Fund	Technology	\$60,000.00	\$20,000.00	\$20,000.00
01	General Fund				
Total of Substantiated Needs			\$1,196,014.00	\$568,519.00	\$307,720.00

Remaining Unsubstantiated Balance	\$0.00	\$0.00	\$0.00
-----------------------------------	--------	--------	--------

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

2022-23 ADOPTED BUDGET

6/22/2022

Happy Valley Union Elementary School District

2021-22 June Revision

2022-23 Adopted

Change

		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
REVENUES										
	Object									
LCFF Revenue Sources	8010 - 8099	4,932,768	0	4,932,768	5,306,602	0	5,306,602	373,834	0	373,834
Federal Revenues	8100 - 8299	7,983	1,480,184	1,488,167	9,262	1,153,205	1,162,467	1,279	(326,979)	(325,700)
Other State Revenues	8300 - 8599	86,110	742,576	828,686	753,953	851,563	1,605,516	667,843	108,987	776,830
Other Local Revenues	8600 - 8799	77,950	372,300	450,250	39,147	319,988	359,135	(38,803)	(52,312)	(91,115)
Interfund Transfers In	8910 - 8929	23,979	0	23,979	0	0	0	(23,979)	0	(23,979)
Other Sources	8930 - 8979	92,677	0	92,677	0	0	0	(92,677)	0	(92,677)
Contributions	8980 - 8999	(906,666)	906,666	0	(1,125,398)	1,125,398	0	(218,732)	218,732	0
TOTAL REVENUES		4,314,801	3,501,726	7,816,527	4,983,566	3,450,154	8,433,720	668,765	(51,572)	617,193
EXPENDITURES										
	Object									
Certificated Salaries	1000 - 1999	1,486,314	771,345	2,257,659	1,593,425	735,827	2,329,252	107,111	(35,518)	71,593
Classified Salaries	2000 - 2999	724,893	529,887	1,254,780	756,664	595,471	1,352,135	31,771	65,584	97,355
Employee Benefits	3000 - 3999	913,941	715,266	1,629,207	1,068,381	788,146	1,856,527	154,440	72,880	227,320
Books and Supplies	4000 - 4999	129,606	415,253	544,859	157,921	226,660	384,581	28,315	(188,593)	(160,278)
Services, Other Operating Expenses	5000 - 5999	634,840	645,193	1,280,033	662,328	787,618	1,449,946	27,488	142,425	169,913
Capital Outlay	6000 - 6599	98,782	255,000	353,782	6,105	243,000	249,105	(92,677)	(12,000)	(104,677)
Other Outgo	7100 - 7499	169,406	3,726	173,132	168,166	18,939	187,105	(1,240)	15,213	13,973
Direct Support / Indirect Costs	7300 - 7399	(40,225)	40,225	0	(90,959)	90,959	0	(50,734)	50,734	0
Interfund Transfers Out	7610 - 7629	77,001	0	77,001	145,005	0	145,005	68,004	0	68,004
Other Uses	7630 - 7699	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES		4,194,558	3,375,895	7,570,453	4,467,036	3,486,620	7,953,656	272,478	110,725	383,203
NET INCREASE/DECREASE IN FUND BALANCE		120,243	125,831	246,074	516,530	(36,466)	480,064	396,287	(162,297)	233,990
BEGINNING BALANCE		883,894	249,629	1,133,523	1,004,137	375,460	1,379,597	120,243	125,831	246,074
Audit Adjustment		0	0	0	0	0	0	0	0	0
ENDING BALANCE		1,004,137	375,460	1,379,597	1,520,667	338,994	1,859,661	516,530	(36,466)	480,064

Components of Ending Fund Balance

Reserved Rev Cash/GAINS/Stores	3,050	-	3,050	2,500	-	2,500	(550)	0	(550)
Economic Uncertainty	378,523	-	378,523	401,500	-	401,500	22,977	0	22,977
Board Designated/Assigned	622,564	-	622,564	1,116,667	-	1,116,667	494,103	0	494,103
Restricted	-	375,460	375,460	-	338,994	338,994	0	(36,466)	(36,466)
Undesignated	-	-	-	-	-	-	0	0	-
Total Ending Fund Balance	1,004,137	375,460	1,379,597	1,520,667	338,994	1,859,661	516,530	(36,466)	480,064

% EUR to Expenditures (Unrestricted)

13.22%

19.09%

Total Reserves

18.18%

23.35%

EUR=Econ Uncert, Undesign, Bd Design
Change

1,001,087	-	1,001,087	1,518,167	-	1,518,167	517,080	-	517,080
0		N/A				0		

Funded LCFF ADA

461.32

455.62

-5.70

2022-23 ADOPTED BUDGET
6/22/2022
Happy Valley Union Elementary School District

		2022-23 Adopted			2023-24 Projected			2024-25 Projected		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
REVENUES	Object									
LCFF Revenue Sources	8010 - 8099	5,306,602	0	5,306,602	5,196,401	0	5,196,401	5,220,909	0	5,220,909
Federal Revenues	8100 - 8299	9,262	1,153,205	1,162,467	8,799	577,110	585,909	8,359	314,929	323,288
Other State Revenues	8300 - 8599	753,953	851,563	1,605,516	88,163	809,806	897,969	88,163	809,806	897,969
Other Local Revenues	8600 - 8799	39,147	319,988	359,135	37,647	339,168	376,815	37,647	343,168	380,815
Interfund Transfers In	8910 - 8929	0	0	0	0	0	0	0	0	0
Other Sources	8930 - 8979	0	0	0	0	0	0	0	0	0
Contributions	8980 - 8999	(1,125,398)	1,125,398	0	(1,220,101)	1,220,101	0	(1,264,951)	1,264,951	0
TOTAL REVENUES		4,983,566	3,450,154	8,433,720	4,110,909	2,946,185	7,057,094	4,090,127	2,732,854	6,822,981
EXPENDITURES	Object									
Certificated Salaries	1000 - 1999	1,593,425	735,827	2,329,252	1,642,297	656,439	2,298,736	1,675,165	479,039	2,154,204
Classified Salaries	2000 - 2999	756,664	595,471	1,352,135	822,929	566,839	1,389,768	577,461	540,839	1,118,300
Employee Benefits	3000 - 3999	1,068,381	788,146	1,856,527	1,176,382	682,146	1,858,528	1,097,058	619,413	1,716,471
Books and Supplies	4000 - 4999	157,921	226,660	384,581	161,079	231,193	392,272	164,301	230,217	394,518
Services, Other Operating Expenses	5000 - 5999	662,328	787,618	1,449,946	682,198	811,247	1,493,445	711,064	808,120	1,519,184
Capital Outlay	6000 - 6599	6,105	243,000	249,105	0	15,000	15,000	0	15,000	15,000
Other Outgo	7100 - 7499	168,166	18,939	187,105	113,841	19,886	133,727	12,533	20,880	33,413
Direct Support / Indirect Costs	7300 - 7399	(90,959)	90,959	0	(33,270)	33,270	0	(6,000)	6,000	0
Interfund Transfers Out	7610 - 7629	145,005	0	145,005	145,005	0	145,005	145,005	0	145,005
Other Uses	7630 - 7699	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES		4,467,036	3,486,620	7,953,656	4,710,461	3,016,020	7,726,481	4,376,587	2,719,508	7,096,095
NET INCREASE/DECREASE IN FUND BALANCE		516,530	(36,466)	480,064	(599,552)	(69,835)	(669,387)	(286,460)	13,346	(273,114)
BEGINNING BALANCE		1,004,137	375,460	1,379,597	1,520,667	338,994	1,859,661	921,115	269,159	1,190,274
Audit Adjustment		0	0	0	0	0	0	0	0	0
ENDING BALANCE		1,520,667	338,994	1,859,661	921,115	269,159	1,190,274	634,655	282,505	917,160

Components of Ending Fund Balance

Reserved Rev Cash/GAINS/Stores	2,500	-	2,500	2,500	-	2,500	2,500	-	2,500
Economic Uncertainty	401,500	-	401,500	386,325	-	386,325	354,806	-	354,806
Board Designated/Assigned	1,116,667	-	1,116,667	532,290	-	532,290	277,349	-	277,349
Restricted	-	338,994	338,994	-	269,159	269,159	-	282,505	282,505
Undesignated	-	-	-	-	-	-	-	-	-
Total Ending Fund Balance	1,520,667	338,994	1,859,661	921,115	269,159	1,190,274	634,655	282,505	917,160

% EUR to Expenditures (Unrestricted)	19.09%	11.89%	8.91%
Total Reserves	23.35%	15.37%	12.89%

EUR=Econ Uncert, Undesign, Bd Design
Change

1,518,167	-	1,518,167	918,615	-	918,615	632,155	-	632,155
		N/A			(599,552)			(286,460)

Funded LCFF ADA

455.62

444.48

429.27

HAPPY VALLEY UNION ELEMENTARY SCHOOL DISTRICT
ENDING BALANCE
2022-23 ADOPTED BUDGET
June 22, 2022

Components of the Ending Fund Balance	2021-22			2022-23			2023-24			2024-25		
Non-Spendable												
Revolving Cash	3,050		3,050	2,500		2,500	2,500		2,500	2,500		2,500
Assigned												
Unrestricted Lottery	43,943		43,943	82,732		82,732	52,732		52,732	52,732		52,732
Deferred Maintenance	100,000		100,000	50,000		50,000	50,000		50,000	50,000		50,000
LCAP-Supplemental	152,983		152,983	188,522		188,522	16,334		16,334	16,334		16,334
LCAP-Concentration	47,807		47,807	84,462		84,462	50,000		50,000	20,000		20,000
One-Time Discretionary Block Grant	0		0	612,482		612,482	330,200		330,200	105,259		105,259
Primary Library Fundraising	4,332		4,332	4,332		4,332	4,332		4,332	4,332		4,332
Primary Fundraising	4,152		4,152	4,152		4,152	4,152		4,152	4,152		4,152
Elementary Library Fundraising	1,735		1,735	1,735		1,735	1,735		1,735	1,735		1,735
Elementary Fundraising	979		979	979		979	979		979	979		979
Technology	60,000		60,000	60,000		60,000	20,000		20,000	20,000		20,000
Ecology Camp fm 19/20	1,826		1,826	1,826		1,826	1,826		1,826	1,826		1,826
Declining Enrollment and District EUR	204,807		204,807	25,445		25,445	0		0	0		0
Sub-Total	622,564	0	622,564	1,116,667	0	1,116,667	532,290	0	532,290	277,349	0	277,349
Legally Restricted												
Ca Clean Energy		69,306	69,306		69,306	69,306		69,306	69,306		69,306	69,306
SB117 COVID Supplies		264	264		0	0		0	0		0	0
Carryover ARP Funds					0	0			0			0
Exp Learning Opp (ELOP)		46,655	46,655		90,623	90,623		137,278	137,278		158,627	158,627
Rstricted Lottery		82,169	82,169		100,842	100,842		50,842	50,842		50,842	50,842
MAA		7,000	7,000		5,910	5,910		4,820	4,820		3,730	3,730
Educators Effectiven		137,713	137,713		72,313	72,313		6,913	6,913		0	0
AB86 ELO		32,353	32,353		0	0		0	0		0	0
Sub-Total	0	375,460	375,460	0	338,994	338,994	0	269,159	269,159	0	282,505	282,505
Unassigned												
State EUR - 5%	378,523		378,523	401,500		401,500	386,325		386,325	354,806		354,806
District EUR	0		0	0		0	0		0	0		0
Sub-Total	378,523	0	378,523	401,500	0	401,500	386,325	0	386,325	354,806	0	354,806
Need to cut to make 5% SEU			0.00	0.00		0.00	0.00		0.00	0.00		0.00
ENDING FUND BALANCE	1,004,137	375,460	1,379,597	1,520,667	338,994	1,859,661	921,115	269,159	1,190,274	634,655	282,505	917,160

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	5,306,602.00	-2.08%	5,196,401.00	0.47%	5,220,909.00
2. Federal Revenues	8100-8299	9,262.00	-5.00%	8,799.00	-5.00%	8,359.00
3. Other State Revenues	8300-8599	753,953.00	-88.31%	88,163.00	0.00%	88,163.00
4. Other Local Revenues	8600-8799	39,147.00	-3.83%	37,647.00	0.00%	37,647.00
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	(1,125,398.00)	8.42%	(1,220,101.00)	3.68%	(1,264,951.00)
6. Total (Sum lines A1 thru A5c)		4,983,566.00	-17.51%	4,110,909.00	-0.51%	4,090,127.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,593,425.00		1,642,297.00
b. Step & Column Adjustment				62,319.00		32,868.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(13,447.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,593,425.00	3.07%	1,642,297.00	2.00%	1,675,165.00
2. Classified Salaries						
a. Base Salaries				756,664.00		822,929.00
b. Step & Column Adjustment				25,784.00		27,617.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				40,481.00		(273,085.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	756,664.00	8.76%	822,929.00	-29.83%	577,461.00
3. Employee Benefits	3000-3999	1,068,381.00	10.11%	1,176,382.00	-6.74%	1,097,058.00
4. Books and Supplies	4000-4999	157,921.00	2.00%	161,079.00	2.00%	164,301.00
5. Services and Other Operating Expenditures	5000-5999	662,328.00	3.00%	682,198.00	4.23%	711,064.00
6. Capital Outlay	6000-6999	6,105.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	168,166.00	-32.30%	113,841.00	-88.99%	12,533.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(90,959.00)	-63.42%	(33,270.00)	-81.97%	(6,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	145,005.00	0.00%	145,005.00	0.00%	145,005.00
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)		4,467,036.00	5.45%	4,710,461.00	-7.09%	4,376,587.00

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		516,530.00		(599,552.00)		(286,460.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,004,137.00		1,520,667.00		921,115.00
2. Ending Fund Balance (Sum lines C and D1)		1,520,667.00		921,115.00		634,655.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	2,500.00		2,500.00		2,500.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	1,116,667.00		532,290.00		277,349.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	401,500.00		386,325.00		354,806.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,520,667.00		921,115.00		634,655.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	401,500.00		386,325.00		354,806.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		401,500.00		386,325.00		354,806.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Due to the ending of ESSER/COVID funding, salaries were moved into the unrestricted One-time Block Grant. Additional positions need to be reduced in order to maintain ending fund balance.						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	1,153,205.00	-49.96%	577,110.00	-45.43%	314,929.00
3. Other State Revenues	8300-8599	851,563.00	-4.90%	809,806.00	0.00%	809,806.00
4. Other Local Revenues	8600-8799	319,988.00	5.99%	339,168.00	1.18%	343,168.00
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	1,125,398.00	8.42%	1,220,101.00	3.68%	1,264,951.00
6. Total (Sum lines A1 thru A5c)		3,450,154.00	-14.61%	2,946,185.00	-7.24%	2,732,854.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				735,827.00		656,439.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(79,388.00)		(177,400.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	735,827.00	-10.79%	656,439.00	-27.02%	479,039.00
2. Classified Salaries						
a. Base Salaries				595,471.00		566,839.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(26,632.00)		(26,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	595,471.00	-4.81%	566,839.00	-4.59%	540,839.00
3. Employee Benefits	3000-3999	788,146.00	-13.45%	682,146.00	-9.20%	619,413.00
4. Books and Supplies	4000-4999	226,660.00	2.00%	231,193.00	-0.42%	230,217.00
5. Services and Other Operating Expenditures	5000-5999	787,618.00	3.00%	811,247.00	-0.39%	808,120.00
6. Capital Outlay	6000-6999	243,000.00	-93.83%	15,000.00	0.00%	15,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	18,939.00	5.00%	19,886.00	5.00%	20,880.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	90,959.00	-63.42%	33,270.00	-81.97%	6,000.00
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)		3,486,620.00	-13.50%	3,016,020.00	-9.83%	2,719,508.00

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(36,466.00)		(69,835.00)		13,346.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		375,460.00		338,994.00		269,159.00
2. Ending Fund Balance (Sum lines C and D1)		338,994.00		269,159.00		282,505.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	338,994.00		269,159.00		282,505.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		338,994.00		269,159.00		282,505.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Due to the end of the ESSER/COVID funding, salaries were moved into unrestricted. In addition, reductions must be made in order to maintain the Districts' Ending Fund Balance.						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	5,306,602.00	-2.08%	5,196,401.00	0.47%	5,220,909.00
2. Federal Revenues	8100-8299	1,162,467.00	-49.60%	585,909.00	-44.82%	323,288.00
3. Other State Revenues	8300-8599	1,605,516.00	-44.07%	897,969.00	0.00%	897,969.00
4. Other Local Revenues	8600-8799	359,135.00	4.92%	376,815.00	1.06%	380,815.00
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)		8,433,720.00	-16.32%	7,057,094.00	-3.32%	6,822,981.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,329,252.00		2,298,736.00
b. Step & Column Adjustment				62,319.00		32,868.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(92,835.00)		(177,400.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,329,252.00	-1.31%	2,298,736.00	-6.29%	2,154,204.00
2. Classified Salaries						
a. Base Salaries				1,352,135.00		1,389,768.00
b. Step & Column Adjustment				25,784.00		27,617.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				11,849.00		(299,085.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,352,135.00	2.78%	1,389,768.00	-19.53%	1,118,300.00
3. Employee Benefits	3000-3999	1,856,527.00	0.11%	1,858,528.00	-7.64%	1,716,471.00
4. Books and Supplies	4000-4999	384,581.00	2.00%	392,272.00	0.57%	394,518.00
5. Services and Other Operating Expenditures	5000-5999	1,449,946.00	3.00%	1,493,445.00	1.72%	1,519,184.00
6. Capital Outlay	6000-6999	249,105.00	-93.98%	15,000.00	0.00%	15,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	187,105.00	-28.53%	133,727.00	-75.01%	33,413.00
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	145,005.00	0.00%	145,005.00	0.00%	145,005.00
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)		7,953,656.00	-2.86%	7,726,481.00	-8.16%	7,096,095.00

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		480,064.00		(669,387.00)		(273,114.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,379,597.00		1,859,661.00		1,190,274.00
2. Ending Fund Balance (Sum lines C and D1)		1,859,661.00		1,190,274.00		917,160.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	2,500.00		2,500.00		2,500.00
b. Restricted	9740	338,994.00		269,159.00		282,505.00
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	1,116,667.00		532,290.00		277,349.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	401,500.00		386,325.00		354,806.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,859,661.00		1,190,274.00		917,160.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	401,500.00		386,325.00		354,806.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	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)		401,500.00		386,325.00		354,806.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5.05%		5.00%		5.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds		0.00				
(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)						
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		426.76		420.18		417.36
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		7,953,656.00		7,726,481.00		7,096,095.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		7,953,656.00		7,726,481.00		7,096,095.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		4.00%		4.00%		4.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		318,146.24		309,059.24		283,843.80
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		75,000.00		75,000.00		75,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		318,146.24		309,059.24		283,843.80
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)	YES			YES		YES

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

Total liabilities actuarially determined: \$ _____

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

Estimated accrued but unfunded liabilities: \$ 0.00

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

The District is self-insured through Shasta Trinity Schools Insurance Group up to one million dollars, after which they are covered by Excess Worker's Compensation coverage up to the statutory limits.

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

Signed _____

Date of Meeting: Jun 22, 2022

Clerk/Secretary of the Governing Board

(Original signature required)

For additional information on this certification, please contact:

Name: Roxanne Voohrees
Title: Chief Business Official
Telephone: 530-357-2134
E-mail: rvoohrees@hvusd.net

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:

Place: Happy Valley Union
District Office
Date: June 17, 2022

Public Hearing:

Place: Happy Valley
Elementary School
Date: June 22, 2022
Time: 06:00 PM

Adoption
Date: June 28, 2022
Signed:

Clerk/Secretary of
the Governing Board
(Original signature
required)

Contact person for additional information on the budget reports:

Name: Roxanne Voohrees Telephone: 530-357-2134
Title: Chief Business Official E-mail: rvoohres@hvusd.net

Criteria and Standards Review Summary

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

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

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

S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2021-22) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?	X	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)		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 28, 2022	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	

A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		X

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):	426.76	
District's ADA Standard Percentage Level:	2.0%	

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2019-20)				
District Regular	486	484		
Charter School				
Total ADA	486	484	0.5%	Met
Second Prior Year (2020-21)				
District Regular	465	464		
Charter School				
Total ADA	465	464	0.3%	Met
First Prior Year (2021-22)				
District Regular	464	460		
Charter School		0		
Total ADA	464	460	0.8%	Met
Budget Year (2022-23)				
District Regular	455			
Charter School	0			
Total ADA	455			

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):

426.8

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		Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
		Budget	CBEDS Actual		
Third Prior Year (2019-20)	District Regular	506	479		
	Charter School				
	Total Enrollment	506	479	5.3%	Not Met
Second Prior Year (2020-21)	District Regular	482	468		
	Charter School				
	Total Enrollment	482	468	2.9%	Not Met
First Prior Year (2021-22)	District Regular	447	469		

Charter School					
Total Enrollment		447	469	N/A	Met
Budget Year (2022-23)					
District Regular		461			
Charter School					
Total Enrollment		461			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

Enrollment projections have been more difficult to project with the onset of COVID.

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year		P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
		Estimated/Unaudited Actuals	CBEDS Actual	
		(Form A, Lines A4 and C4)	(Criterion 2, Item 2A)	
Third Prior Year (2019-20)	District Regular	462	479	96.5%
	Charter School		0	
	Total ADA/Enrollment	462	479	
Second Prior Year (2020-21)	District Regular	464	468	99.1%
	Charter School	0		
	Total ADA/Enrollment	464	468	
First Prior Year (2021-22)	District Regular	444	469	
	Charter School			

Total ADA/Enrollment	444	469	94.6%
Historical Average Ratio:			96.8%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			97.3%

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	427	461	92.6%	Met
	Charter School	0			
	Total ADA/Enrollment	427	461		
1st Subsequent Year (2023-24)	District Regular	420	462	90.9%	Met
	Charter School				
	Total ADA/Enrollment	420	462		
2nd Subsequent Year (2024-25)	District Regular	417	464	89.9%	Met
	Charter School				
	Total ADA/Enrollment	417	464		

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

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

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

Explanation:
(required if NOT met)

--

4. CRITERION: LCFF Revenue

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected:

LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

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

Projected LCFF Revenue

	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Step 1 - Change in Population				
a. ADA (Funded)				
(Form A, lines A6 and C4)	461.32	455.62	444.48	429.27
b. Prior Year ADA (Funded)		461.32	455.62	444.48
c. Difference (Step 1a minus Step 1b)		(5.70)	(11.14)	(15.21)
d. Percent Change Due to Population				
(Step 1c divided by Step 1b)		(1.24%)	(2.45%)	(3.42%)

Step 2 - Change in Funding Level

a. Prior Year LCFF Funding	4,939,466.00	5,306,602.00	5,196,401.00
b1. COLA percentage	5.07%	9.86%	5.38%
b2. COLA amount (proxy for purposes of this criterion)	250,430.93	523,230.96	279,566.37
c. Percent Change Due to Funding Level			
(Step 2b2 divided by Step 2a)	5.1%	9.9%	5.4%

Step 3 - Total Change in Population and Funding Level

(Step 1d plus Step 2c)

LCFF Revenue Standard (Step 3, plus/minus 1%):

3.8%	7.4%	2.0%
2.83% to 4.83%	6.41% to 8.41%	0.96% to 2.96%

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)	835,397.00	835,397.00	835,397.00	835,397.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	4,932,768.00	5,306,602.00	5,196,401.00	5,220,909.00
District's Projected Change in LCFF Revenue:		7.58%	(2.08%)	.47%
LCFF Revenue Standard		2.83% to 4.83%	6.41% to 8.41%	0.96% to 2.96%
Status:		Not Met	Not Met	Not Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

The COLA for 2022-23 with a 3.3% augmentation throws the averages off. The district is in declining enrollment.

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits	Total Expenditures	
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	
Third Prior Year (2019-20)	3,638,583.41	4,946,862.80	73.6%
Second Prior Year (2020-21)	3,439,061.02	4,169,331.51	82.5%
First Prior Year (2021-22)	3,125,148.00	4,117,557.00	75.9%
Historical Average Ratio:			77.3%

	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%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	73.3% to 81.3%	73.3% to 81.3%	73.3% to 81.3%

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

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits	Total Expenditures		
	(Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	(Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2022-23)	3,418,470.00	4,322,031.00	79.1%	Met
1st Subsequent Year (2023-24)	3,641,608.00	4,565,456.00	79.8%	Met

2nd Subsequent Year (2024-25)

3,349,684.00

4,231,582.00

79.2%

Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
1. District's Change In Population and Funding Level (Criterion 4A1, Step 3):	3.83%	7.41%	1.96%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-6.17% to 13.83%	-2.59% to 17.41%	-8.04% to 11.96%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-1.17% to 8.83%	2.41% to 12.41%	-3.04% to 6.96%

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.

Percent Change

Change Is
Outside

Object Range / Fiscal Year	Amount	Over Previous Year	Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2021-22)	1,488,167.00		
Budget Year (2022-23)	1,162,467.00	(21.89%)	Yes
1st Subsequent Year (2023-24)	585,909.00	(49.60%)	Yes
2nd Subsequent Year (2024-25)	323,288.00	(44.82%)	Yes

Explanation:
(required if Yes)

The federal funds for the ESSER/CARES are reduced each year and are gone by 2024-25.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2021-22)	828,686.00		
Budget Year (2022-23)	1,605,516.00	93.74%	Yes
1st Subsequent Year (2023-24)	897,969.00	(44.07%)	Yes
2nd Subsequent Year (2024-25)	897,969.00	0.00%	No

Explanation:
(required if Yes)

The One-Time Discretionary Block Grant in the amount of \$665,790 was budgeted in 2022-23. An increase in ELOP of \$369,612 is budgeted in 2022-23 and is on-going.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2021-22)	450,250.00		
Budget Year (2022-23)	359,135.00	(20.24%)	Yes
1st Subsequent Year (2023-24)	376,815.00	4.92%	No
2nd Subsequent Year (2024-25)	380,815.00	1.06%	No

Explanation:
(required if Yes)

One-time income for CBO (\$21,481), MAA (\$18,000) and insurance on bus (\$18,000) was removed in 2022-23.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2021-22)	544,859.00		
Budget Year (2022-23)	384,581.00	(29.42%)	Yes
1st Subsequent Year (2023-24)	392,272.00	2.00%	Yes
2nd Subsequent Year (2024-25)	394,518.00	.57%	No

Explanation:
(required if Yes)

One time expenditures were removed in 2022-23.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYP, Line B5)			
First Prior Year (2021-22)	1,280,033.00		
Budget Year (2022-23)	1,449,946.00	13.27%	Yes
1st Subsequent Year (2023-24)	1,493,445.00	3.00%	No
2nd Subsequent Year (2024-25)	1,519,184.00	1.72%	No

Explanation:

Budgeted two new mod/severe special ed classes through the MVJPA.

(required If Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change		Status
		Over Previous Year		
Total Federal, Other State, and Other Local Revenue (Criterion 6B)				
First Prior Year (2021-22)	2,767,103.00			
Budget Year (2022-23)	3,127,118.00	13.01%		Met
1st Subsequent Year (2023-24)	1,860,693.00	(40.50%)		Not Met
2nd Subsequent Year (2024-25)	1,602,072.00	(13.90%)		Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)				
First Prior Year (2021-22)	1,824,892.00			
Budget Year (2022-23)	1,834,527.00	.53%		Met
1st Subsequent Year (2023-24)	1,885,717.00	2.79%		Met
2nd Subsequent Year (2024-25)	1,913,702.00	1.48%		Met

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

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

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

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

The federal funds for the ESSER/CARES are reduced each year and are gone by 2024-25.

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

The One-Time Discretionary Block Grant in the amount of \$665,790 was budgeted in 2022-23. An increase in ELOP of \$369,612 is budgeted in 2022-23 and is on-going.

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

One-time income for CBO (\$21,481), MAA (\$18,000) and insurance on bus (\$18,000) was removed in 2022-23.

- 1b. STANDARD MET - Projected total operating expenditures have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:

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

Explanation:

Services and Other Exps
(linked from 6B
If NOT met)

7. **CRITERION: Facilities Maintenance**

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

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

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

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

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

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

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

0.00

2. **Ongoing and Major Maintenance/Restricted Maintenance Account**

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

6,862,894.00

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

- c. Net Budgeted Expenditures and Other Financing Uses

6,862,894.00

3% Required

Budgeted Contribution¹

Minimum
Contribution

to the Ongoing and Major

(Line 2c times 3%)

Maintenance Account

Status

6,862,894.00	205,886.82	409,340.00	Met
--------------	------------	------------	-----

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

		Third Prior Year (2019-20)	Second Prior Year (2020-21)	First Prior Year (2021-22)
1.	District's Available Reserve Amounts (resources 0000-1999)			
	a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
	b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	331,482.00	0.00	378,523.00
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	824,035.60	0.00
	d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	(14,279.25)	0.00
	e. Available Reserves (Lines 1a through 1d)	331,482.00	809,756.35	378,523.00
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	6,629,640.22	6,587,885.91	7,570,453.00
	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)	6,629,640.22	6,587,885.91	7,570,453.00
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	5.0%	12.3%	5.0%

District's Deficit Spending Standard Percentage Levels

(Line 3 times 1/3):

1.7%	4.1%	1.7%
------	------	------

¹Available reserves are the unrestricted amounts in the Stabilization Arrangement, Reserve for

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

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

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

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2019-20)	(431,351.19)	4,970,285.24	8.7%	Not Met
Second Prior Year (2020-21)	205,547.98	4,234,331.51	N/A	Met
First Prior Year (2021-22)	120,243.00	4,194,558.00	N/A	Met
Budget Year (2022-23) (Information only)	516,530.00	4,467,036.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:

(required if NOT met)

9. CRITERION: Fund Balance

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

Percentage Level ¹	District ADA
1.7%	0 to 300

1.3%	301 to 1,000
1.0%	1,001 to 30,000
0.7%	30,001 to 400,000
0.3%	400,001 and over

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (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)	779,005.00	1,109,696.07	N/A	Met
Second Prior Year (2020-21)	643,560.00	678,344.88	N/A	Met
First Prior Year (2021-22)	624,920.00	883,894.00	N/A	Met
Budget Year (2022-23) (Information only)	1,004,137.00			

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

Percentage Level	District ADA
5% or \$75,000 (greater of)	0 to 300
4% or \$75,000 (greater of)	301 to 1,000

3%	1,001	to 30,000
2%	30,001	to 400,000
1%	400,001	and over

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

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

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

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	427	420	417
District's Reserve Standard Percentage Level:	4%	4%	4%

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

Budget Year	1st Subsequent Year	2nd Subsequent Year
-------------	---------------------	---------------------

		(2022-23)	(2023-24)	(2024-25)
1.	Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	7,953,656.00	7,726,481.00	7,096,095.00
2.	Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3.	Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	7,953,656.00	7,726,481.00	7,096,095.00
4.	Reserve Standard Percentage Level	4%	4%	4%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	318,146.24	309,059.24	283,843.80
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.	District's Reserve Standard (Greater of Line B5 or Line B6)	318,146.24	309,059.24	283,843.80

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)	401,500.00	386,325.00	354,806.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	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)	401,500.00	386,325.00	354,806.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5.05%	5.00%	5.00%
District's Reserve Standard (Section 10B, Line 7):	318,146.24	309,059.24	283,843.80
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

Yes

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

Some salaries are being paid with one-time revenues. These positions will be evaluated for elimination or funded through other sources as these funds are depleted.

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

Yes

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:

REAP and Forest Reserve

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2021-22)	(906,666.00)			
Budget Year (2022-23)	(1,125,398.00)	218,732.00	24.1%	Not Met
1st Subsequent Year (2023-24)	(1,220,101.00)	94,703.00	8.4%	Met
2nd Subsequent Year (2024-25)	(1,264,951.00)	44,850.00	3.7%	Met
1b. Transfers In, General Fund *				
First Prior Year (2021-22)	23,979.00			
Budget Year (2022-23)	0.00	(23,979.00)	(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
1c. Transfers Out, General Fund *				
First Prior Year (2021-22)	77,001.00			
Budget Year (2022-23)	145,005.00	68,004.00	88.3%	Not Met
1st Subsequent Year (2023-24)	145,005.00	0.00	0.0%	Met
2nd Subsequent Year (2024-25)	145,005.00	0.00	0.0%	Met
1d. Impact of Capital Projects				
Do you have any capital projects that may impact the general fund operational budget?				No

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

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

DATA ENTRY: Enter an explanation If Not Met for Items 1a-1c or If Yes for Item 1d.

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

Explanation:

(required if NOT met)

The contribution to special ed increased in 2022-23 due to adding two new mod/severe classes through the MVJPA.

- 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 timeliness, for reducing or eliminating the transfers.

Explanation:

(required If NOT met)

Currently not budgeting a transfer in from the special reserve fund for post employment benefits. No transfers out to the retiree fund has been done the last couple of years and need to verify what the amounts should have been.

- 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)

The contribution to the Cafeteria fund was increased for 2022-23 based on income projections.

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

Project Information:

(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Yes

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

Type of Commitment	# of Years	SACS Fund and Object Codes Used For:		Principal Balance
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2022
Leases	1	Fund 01, Obj 8011	7438, 7439	54,962
Certificates of Participation				
General Obligation Bonds	18	Funds 51 & 52	7433, 7434	4,658,766
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				66,000

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

Bus Barn	3 Years	Fund01, Obj 8011	7438, 7439	116,535
Bus (New 2022)	2 Years	Fund 01, Object 8011	7438, 7439	64,856
Premiums on Bond	18	Funds 51 & 52	7433, 7434	166,276
TOTAL:				5,127,395

Type of Commitment (continued)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
	Annual Payment	Annual Payment	Annual Payment	Annual Payment
	(P & I)	(P & I)	(P & I)	(P & I)
Leases	54,962	54,962	0	
Certificates of Participation				
General Obligation Bonds	336,756	351,006	370,100	370,100
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Bus Barn	68,951	68,951	68,951	0
Bus (New 2022)	32,408	32,408	32,408	
Premiums on Bond				
Total Annual Payments:	493,077	507,327	471,459	370,100
Has total annual payment increased over prior year (2021-22)?		Yes	No	No

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)

The County will monitor the Bond Fund.

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
			140,770

4.	OPEB Liabilities	Data must be entered.	
	a. Total OPEB liability	288,574.00	
	b. OPEB plan(s) fiduciary net position (if applicable)		
	c. Total/Net OPEB liability (Line 4a minus Line 4b)	288,574.00	
	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, 2020	

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
5. OPEB Contributions			
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	24,955.00	24,955.00	24,955.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	15,163.00	15,163.00	15,163.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	15,163.00	15,163.00	15,163.00
d. Number of retirees receiving OPEB benefits	2.00	2.00	2.00

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

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

1	Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 2-4)	No
2	Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:	
3.	Self-Insurance Liabilities	
	a. Accrued liability for self-insurance programs	
	b. Unfunded liability for self-insurance programs	

	Budget Year	1st Subsequent Year	2nd Subsequent Year
4. Self-Insurance Contributions	(2022-23)	(2023-24)	(2024-25)
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)	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Number of certificated (non-management) full - time - equivalent(FTE) positions	29.	29.	29.	29.

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Haven't met for 2022-23.

Negotiations Settled

- 2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:
- 2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?
- If Yes, date of Superintendent and CBO certification:
3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

23,354

7. Amount included for any tentative salary schedule increases

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

0

0

0

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

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

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

Yes

No

No

2. Total cost of H&W benefits

451,232

473,794

497,484

3. Percent of H&W cost paid by employer

71.7%

63.6%

58.3%

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

5.0%

5.0%

5.0%

Certificated (Non-management) Prior Year Settlements

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

No

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

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

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

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

Yes	Yes	Yes
27,515	67,678	30,914
	145.0%	(54.0%)

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

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

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

No	No	No
No	No	No

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim)	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Number of classified(non - management) FTE positions	26.	26.	26.	26.

Classified (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

Negotiations Settled

2a.	Per Government Code Section 3547.5(a), date of public disclosure board meeting:	May 11, 2021		
2b.	Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?	Yes		
	If Yes, date of Superintendent and CBO certification:	May 07, 2021		
3.	Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?	Yes		
	If Yes, date of budget revision board adoption:	May 11, 2021		
4.	Period covered by the agreement:	Begin Date: Jul 01, 2021	End Date: Jun 30, 2023	
5.	Salary settlement:	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
	Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

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

		Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	No	No
2.	Total cost of H&W benefits	186,281	195,595	205,374
3.	Percent of H&W cost paid by employer	69.7%	66.4%	63.3%
4.	Percent projected change in H&W cost over prior year	5.0%	5.0%	5.0%

Classified (Non-management) Prior Year Settlements

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

No

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

If Yes, explain the nature of the new costs:

--

Classified (Non-management) Step and Column Adjustments

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

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

Yes	Yes	Yes
22,013	26,819	27,624
	21.8%	3.0%

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

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

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

Yes	No	No
Yes	No	No

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim)	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Number of management, supervisor, and confidential FTE positions	7	7	7	7

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

N/A

If Yes, complete question 2.

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

If n/a, skip the remainder of Section 58C.

Negotiations Settled

2. Salary settlement:

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

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

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

Yes	Yes	Yes

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	No	No
90,614	95,145	99,902
85.7%	81.9%	78.0%
5.0%	5.0%	5.0%

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
10,591	17,757	19,731
	67.7%	11.1%

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

1. Are costs of other benefits included in the budget and MYPs?
2. Total cost of other benefits
3. Percent change in cost of other benefits over prior year

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.

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

Yes

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

Jun 28, 2022

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

No

No

No

No

No

No

No

No

Yes

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

Comments:

(optional)

Happy Valley Union Elementary
Shasta County

Budget, July 1
General Fund
School District Criteria and Standards Review

45 70011 0000000
Form 01CS
D8BSJ4CEEN(2022-23)

End of School District Budget Criteria and Standards Review

Budget, July 1
General Fund/County School Service Fund
Unrestricted and Restricted
Expenditures by Object

45 70011 0000000
Form 01
D8BSJ4CEEN(2022-23)

			2021-22 Estimated Actuals			2022-23 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	4,932,768.00	0.00	4,932,768.00	5,306,602.00	0.00	5,306,602.00	7.6%
2) Federal Revenue		8100-8299	7,983.00	1,480,184.00	1,488,167.00	9,262.00	1,153,205.00	1,162,467.00	-21.9%
3) Other State Revenue		8300-8599	86,110.00	742,576.00	828,686.00	753,953.00	851,563.00	1,605,516.00	93.7%
4) Other Local Revenue		8600-8799	77,950.00	372,300.00	450,250.00	39,147.00	319,988.00	359,135.00	-20.2%
5) TOTAL, REVENUES			5,104,811.00	2,595,060.00	7,699,871.00	6,108,964.00	2,324,756.00	8,433,720.00	9.5%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	1,486,314.00	771,345.00	2,257,659.00	1,593,425.00	735,827.00	2,329,252.00	3.2%
2) Classified Salaries		2000-2999	724,893.00	529,887.00	1,254,780.00	756,664.00	595,471.00	1,352,135.00	7.8%
3) Employee Benefits		3000-3999	913,941.00	715,266.00	1,629,207.00	1,068,381.00	788,146.00	1,856,527.00	14.0%
4) Books and Supplies		4000-4999	129,606.00	415,253.00	544,859.00	157,921.00	226,660.00	384,581.00	-29.4%
5) Services and Other Operating Expenditures		5000-5999	634,840.00	645,193.00	1,280,033.00	662,328.00	787,618.00	1,449,946.00	13.3%
6) Capital Outlay		6000-6999	98,782.00	255,000.00	353,782.00	6,105.00	243,000.00	249,105.00	-29.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299							
		7400-7499	169,406.00	3,726.00	173,132.00	168,166.00	18,939.00	187,105.00	8.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(40,225.00)	40,225.00	0.00	(90,959.00)	90,959.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,117,557.00	3,375,895.00	7,493,452.00	4,322,031.00	3,486,620.00	7,808,651.00	4.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			987,254.00	(780,835.00)	206,419.00	1,786,933.00	(1,161,864.00)	625,069.00	202.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	23,979.00	0.00	23,979.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	77,001.00	0.00	77,001.00	145,005.00	0.00	145,005.00	88.3%
2) Other Sources/Uses									
a) Sources		8930-8979	92,677.00	0.00	92,677.00	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(906,666.00)	906,666.00	0.00	(1,125,398.00)	1,125,398.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(867,011.00)	906,666.00	39,655.00	(1,270,403.00)	1,125,398.00	(145,005.00)	-465.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			120,243.00	125,831.00	246,074.00	516,530.00	(36,466.00)	480,064.00	95.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									

Budget, July 1
General Fund/County School Service Fund
Unrestricted and Restricted
Expenditures by Object

45 70011 0000000
Form 01
D8BSJ4CEEN(2022-23)

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
a) As of July 1 - Unaudited		9791	883,894.00	249,629.00	1,133,523.00	1,004,137.00	375,460.00	1,379,597.00	21.7%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			883,894.00	249,629.00	1,133,523.00	1,004,137.00	375,460.00	1,379,597.00	21.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			883,894.00	249,629.00	1,133,523.00	1,004,137.00	375,460.00	1,379,597.00	21.7%
2) Ending Balance, June 30 (E + F1e)			1,004,137.00	375,460.00	1,379,597.00	1,520,667.00	338,994.00	1,859,661.00	34.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,500.00	0.00	2,500.00	2,500.00	0.00	2,500.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	550.00	0.00	550.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	375,460.00	375,460.00	0.00	338,994.00	338,994.00	-9.7%
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	622,564.00	0.00	622,564.00	1,116,667.00	0.00	1,116,667.00	79.4%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	378,523.00	0.00	378,523.00	401,500.00	0.00	401,500.00	6.1%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	1,571,596.86	(830,012.40)	741,584.46				
1) Fair Value Adjustment to Cash in County Treasury		9111	3,706.00	0.00	3,706.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	2,500.00	0.00	2,500.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	108,409.52	108,409.52				

Budget, July 1
General Fund/County School Service Fund
Unrestricted and Restricted
Expenditures by Object

45 70011 0000000
Form 01
D8BSJ4CEEN(2022-23)

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)	
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	550.00	0.00	550.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			1,578,352.86	(721,602.88)	856,749.98				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	88,781.29	0.00	88,781.29				
2) Due to Grantor Governments		9590	21.00	0.00	21.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			88,802.29	0.00	88,802.29				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(G9 + H2) - (I6 + J2)			1,489,550.57	(721,602.88)	767,947.69				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	2,591,096.00	0.00	2,591,096.00	3,332,124.00	0.00	3,332,124.00	28.6%
Education Protection Account State Aid - Current Year		8012	1,506,275.00	0.00	1,506,275.00	1,139,081.00	0.00	1,139,081.00	-24.4%
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	10,640.00	0.00	10,640.00	10,640.00	0.00	10,640.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	803,152.00	0.00	803,152.00	803,152.00	0.00	803,152.00	0.0%

Budget, July 1
General Fund/County School Service Fund
Unrestricted and Restricted
Expenditures by Object

45 70011 0000000
Form 01
D8BSJ4CEEN(2022-23)

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)	
Unsecured Roll Taxes		8042	37,094.00	0.00	37,094.00	37,094.00	0.00	37,094.00	0.0%
Prior Years' Taxes		8043	714.00	0.00	714.00	714.00	0.00	714.00	0.0%
Supplemental Taxes		8044	23,930.00	0.00	23,930.00	23,930.00	0.00	23,930.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(40,133.00)	0.00	(40,133.00)	(40,133.00)	0.00	(40,133.00)	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			4,932,768.00	0.00	4,932,768.00	5,306,602.00	0.00	5,306,602.00	7.6%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			4,932,768.00	0.00	4,932,768.00	5,306,602.00	0.00	5,306,602.00	7.6%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	112,372.00	112,372.00	0.00	105,768.00	105,768.00	-5.9%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	7,983.00	0.00	7,983.00	9,262.00	0.00	9,262.00	16.0%
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		155,721.00	155,721.00		147,971.00	147,971.00	-5.0%

Budget, July 1
General Fund/County School Service Fund
Unrestricted and Restricted
Expenditures by Object

45 70011 0000000
Form 01
D8BSJ4CEEN(2022-23)

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title 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		20,610.00	20,610.00		23,222.00	23,222.00	12.7%
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		4,972.00	4,972.00		8,417.00	8,417.00	69.3%
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	1,186,509.00	1,186,509.00	0.00	867,827.00	867,827.00	-26.9%
TOTAL, FEDERAL REVENUE			7,983.00	1,480,184.00	1,488,167.00	9,262.00	1,153,205.00	1,162,467.00	-21.9%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	15,099.00	0.00	15,099.00	15,508.00	0.00	15,508.00	2.7%
Lottery - Unrestricted and Instructional Materials		8560	71,011.00	22,590.00	93,601.00	72,655.00	28,973.00	101,628.00	8.6%
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%

Budget, July 1
General Fund/County School Service Fund
Unrestricted and Restricted
Expenditures by Object

45 70011 0000000
Form 01
D8BSJ4CEEN(2022-23)

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)	
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%
All Other State Revenue	All Other	8590	0.00	719,986.00	719,986.00	665,790.00	822,590.00	1,488,380.00	106.7%
TOTAL, OTHER STATE REVENUE			86,110.00	742,576.00	828,686.00	753,953.00	851,563.00	1,605,516.00	93.7%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	28,834.00	0.00	28,834.00	29,697.00	0.00	29,697.00	3.0%
Interest		8660	6,000.00	0.00	6,000.00	7,500.00	0.00	7,500.00	25.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Budget, July 1
General Fund/County School Service Fund
Unrestricted and Restricted
Expenditures by Object

45 70011 0000000
Form 01
D8BSJ4CEEN(2022-23)

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)	
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	1,250.00	0.00	1,250.00	0.00	0.00	0.00	-100.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	41,866.00	19,500.00	61,366.00	1,950.00	0.00	1,950.00	-96.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		352,800.00	352,800.00		319,988.00	319,988.00	-9.3%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			77,950.00	372,300.00	450,250.00	39,147.00	319,988.00	359,135.00	-20.2%
TOTAL, REVENUES			5,104,811.00	2,595,060.00	7,699,871.00	6,108,964.00	2,324,756.00	8,433,720.00	9.5%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	1,273,208.00	648,289.00	1,921,497.00	1,370,803.00	590,525.00	1,961,328.00	2.1%
Certificated Pupil Support Salaries		1200	0.00	123,056.00	123,056.00	0.00	125,302.00	125,302.00	1.8%
Certificated Supervisors' and Administrators' Salaries		1300	213,106.00	0.00	213,106.00	222,622.00	20,000.00	242,622.00	13.9%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Budget, July 1
General Fund/County School Service Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, CERTIFICATED SALARIES			1,486,314.00	771,345.00	2,257,659.00	1,593,425.00	735,827.00	2,329,252.00	3.2%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	67,418.00	243,001.00	310,419.00	89,833.00	263,352.00	353,185.00	13.8%
Classified Support Salaries		2200	252,435.00	187,876.00	440,311.00	269,777.00	232,081.00	501,858.00	14.0%
Classified Supervisors' and Administrators' Salaries		2300	86,416.00	75,426.00	161,842.00	84,001.00	68,258.00	152,259.00	-5.9%
Clerical, Technical and Office Salaries		2400	302,657.00	15,646.00	318,303.00	297,467.00	26,280.00	323,747.00	1.7%
Other Classified Salaries		2900	15,967.00	7,938.00	23,905.00	15,586.00	5,500.00	21,086.00	-11.8%
TOTAL, CLASSIFIED SALARIES			724,893.00	529,887.00	1,254,780.00	756,664.00	595,471.00	1,352,135.00	7.8%
EMPLOYEE BENEFITS									
STRS		3101-3102	229,001.00	360,023.00	589,024.00	273,978.00	384,145.00	658,123.00	11.7%
PERS		3201-3202	162,165.00	106,176.00	268,341.00	207,887.00	151,682.00	359,569.00	34.0%
OASDI/Medicare/Alternative		3301-3302	74,984.00	48,951.00	123,935.00	83,359.00	54,989.00	138,348.00	11.6%
Health and Welfare Benefits		3401-3402	357,665.00	160,880.00	518,545.00	416,750.00	157,480.00	574,230.00	10.7%
Unemployment Insurance		3501-3502	10,216.00	6,127.00	16,343.00	11,034.00	6,299.00	17,333.00	6.1%
Workers' Compensation		3601-3602	55,545.00	32,933.00	88,478.00	59,927.00	33,375.00	93,302.00	5.5%
OPEB, Allocated		3701-3702	23,979.00	0.00	23,979.00	15,163.00	0.00	15,163.00	-36.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	386.00	176.00	562.00	283.00	176.00	459.00	-18.3%
TOTAL, EMPLOYEE BENEFITS			913,941.00	715,266.00	1,629,207.00	1,068,381.00	788,146.00	1,856,527.00	14.0%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	123,056.00	360,666.00	483,722.00	146,371.00	224,104.00	370,475.00	-23.4%
Noncapitalized Equipment		4400	6,550.00	54,587.00	61,137.00	11,550.00	2,556.00	14,106.00	-76.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			129,606.00	415,253.00	544,859.00	157,921.00	226,660.00	384,581.00	-29.4%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	11,046.00	233,637.00	244,683.00	22,944.00	395,293.00	418,237.00	70.9%
Travel and Conferences		5200	11,527.00	2,800.00	14,327.00	17,527.00	12,520.00	30,047.00	109.7%
Dues and Memberships		5300	13,270.00	0.00	13,270.00	13,270.00	0.00	13,270.00	0.0%
Insurance		5400 - 5450	69,637.00	0.00	69,637.00	74,510.00	0.00	74,510.00	7.0%
Operations and Housekeeping Services		5500	184,055.00	0.00	184,055.00	197,555.00	0.00	197,555.00	7.3%

Budget, July 1
General Fund/County School Service Fund
Unrestricted and Restricted
Expenditures by Object

45 70011 0000000
Form 01
D8BSJ4CEEN(2022-23)

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)	
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	74,685.00	55,935.00	130,620.00	53,835.00	49,320.00	103,155.00	-21.0%
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	219,029.00	352,501.00	571,530.00	227,231.00	330,165.00	557,396.00	-2.5%
Communications		5900	51,591.00	320.00	51,911.00	55,456.00	320.00	55,776.00	7.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			634,840.00	645,193.00	1,280,033.00	662,328.00	787,618.00	1,449,946.00	13.3%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	240,000.00	240,000.00	0.00	228,000.00	228,000.00	-5.0%
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	6,105.00	0.00	6,105.00	6,105.00	0.00	6,105.00	0.0%
Equipment Replacement		6500	92,677.00	15,000.00	107,677.00	0.00	15,000.00	15,000.00	-86.1%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			98,782.00	255,000.00	353,782.00	6,105.00	243,000.00	249,105.00	-29.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	11,844.00	3,726.00	15,570.00	11,844.00	18,939.00	30,783.00	97.7%
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									

Budget, July 1
General Fund/County School Service Fund
Unrestricted and Restricted
Expenditures by Object

45 70011 0000000
Form 01
D8BSJ4CEEN(2022-23)

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)	
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	12,937.00	0.00	12,937.00	11,697.00	0.00	11,697.00	-9.6%
Other Debt Service - Principal		7439	144,625.00	0.00	144,625.00	144,625.00	0.00	144,625.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			169,406.00	3,726.00	173,132.00	168,166.00	18,939.00	187,105.00	8.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(40,225.00)	40,225.00	0.00	(90,959.00)	90,959.00	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			(40,225.00)	40,225.00	0.00	(90,959.00)	90,959.00	0.00	0.0%
TOTAL, EXPENDITURES			4,117,557.00	3,375,895.00	7,493,452.00	4,322,031.00	3,486,620.00	7,808,651.00	4.2%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	23,979.00	0.00	23,979.00	0.00	0.00	0.00	-100.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			23,979.00	0.00	23,979.00	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	77,001.00	0.00	77,001.00	145,005.00	0.00	145,005.00	88.3%

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 Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL INTERFUND TRANSFERS OUT			77,001.00	0.00	77,001.00	145,005.00	0.00	145,005.00	88.3%
OTHER SOURCES/USES									
SOURCES									
State Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments									
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	92,677.00	0.00	92,677.00	0.00	0.00	0.00	-100.0%
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			92,677.00	0.00	92,677.00	0.00	0.00	0.00	-100.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(906,666.00)	906,666.00	0.00	(1,125,398.00)	1,125,398.00	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			(906,666.00)	906,666.00	0.00	(1,125,398.00)	1,125,398.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c- d + e)			(867,011.00)	906,666.00	39,655.00	(1,270,403.00)	1,125,398.00	(145,005.00)	-465.7%

Description			2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources	8010-8099		4,932,768.00	0.00	4,932,768.00	5,306,602.00	0.00	5,306,602.00	7.6%
2) Federal Revenue	8100-8299		7,983.00	1,480,184.00	1,488,167.00	9,262.00	1,153,205.00	1,162,467.00	-21.9%
3) Other State Revenue	8300-8599		86,110.00	742,576.00	828,686.00	753,953.00	851,563.00	1,605,516.00	93.7%
4) Other Local Revenue	8600-8799		77,950.00	372,306.00	450,250.00	39,147.00	319,988.00	359,135.00	-20.2%
5) TOTAL, REVENUES			5,104,811.00	2,595,060.00	7,699,871.00	6,108,564.00	2,324,756.00	8,433,320.00	9.5%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		2,003,362.00	2,169,201.00	4,172,553.00	2,242,691.00	2,175,795.00	4,418,486.00	5.9%
2) Instruction - Related Services	2000-2999		515,610.00	131,390.00	647,000.00	559,513.00	128,920.00	688,433.00	6.4%
3) Pupil Services	3000-3999		484,042.00	341,737.00	825,779.00	389,478.00	383,601.00	773,079.00	-6.4%
4) Ancillary Services	4000-4999		34,788.00	958.00	35,746.00	30,281.00	380.00	30,661.00	-14.2%
5) Community Services	5000-5999		0.00	1,500.00	1,500.00	0.00	0.00	0.00	-100.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		508,097.00	52,037.00	560,134.00	473,127.00	95,671.00	568,798.00	1.5%
8) Plant Services	8000-8999		402,262.00	675,346.00	1,077,608.00	458,775.00	683,314.00	1,142,089.00	6.0%
9) Other Outgo	9000-9999	Except 7600-7699	169,406.00	3,726.00	173,132.00	168,166.00	18,939.00	187,105.00	8.1%
10) TOTAL, EXPENDITURES			4,117,557.00	3,373,895.00	7,493,452.00	4,322,031.00	3,486,620.00	7,808,651.00	4.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			987,254.00	(780,835.00)	206,419.00	1,786,933.00	(1,161,864.00)	625,069.00	202.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		23,979.00	0.00	23,979.00	0.00	0.00	0.00	-100.0%
b) Transfers Out	7600-7629		77,001.00	0.00	77,001.00	145,005.00	0.00	145,005.00	88.3%
2) Other Sources/Uses									
a) Sources	8930-8979		92,677.00	0.00	92,677.00	0.00	0.00	0.00	-100.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(906,666.00)	906,666.00	0.00	(1,125,398.00)	1,125,398.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(867,011.00)	906,666.00	39,655.00	(1,270,403.00)	1,125,398.00	(145,005.00)	-465.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			120,243.00	125,831.00	246,074.00	516,530.00	(36,466.00)	480,064.00	95.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									

Description	Function Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
a) As of July 1 - Unaudited		9791	883,894.00	249,629.00	1,133,523.00	1,004,137.00	375,460.00	1,379,597.00	21.7%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F'1a + F'1b)			883,894.00	249,629.00	1,133,523.00	1,004,137.00	375,460.00	1,379,597.00	21.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F'1c + F'1d)			883,894.00	249,629.00	1,133,523.00	1,004,137.00	375,460.00	1,379,597.00	21.7%
2) Ending Balance, June 30 (E + F'1e)			1,004,137.00	375,460.00	1,379,597.00	1,520,667.00	338,994.00	1,859,661.00	34.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,500.00	0.00	2,500.00	2,500.00	0.00	2,500.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	550.00	0.00	550.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	375,460.00	375,460.00	0.00	338,994.00	338,994.00	-9.7%
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	622,564.00	0.00	622,564.00	1,116,667.00	0.00	1,116,667.00	79.4%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	378,523.00	0.00	378,523.00	401,500.00	0.00	401,500.00	6.1%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
2600	Expanded Learning Opportunities Program	46,655.00	90,623.00
6230	California Clean Energy Jobs Act	69,306.00	69,306.00
6266	Educator Effectiveness, FY 2021-22	137,713.00	72,313.00
6300	Lottery: Instructional Materials	82,169.00	100,842.00
7388	SB 117 COVID-19 LEA Response Funds	264.00	0.00
7425	Expanded Learning Opportunities (ELO) Grant	32,353.00	0.00
9010	Other Restricted Local	7,000.00	5,910.00
Total, Restricted Balance		375,460.00	338,994.00

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	185,000.00	160,000.00	-13.5%
3) Other State Revenue		8300-8599	19,160.00	13,000.00	-32.2%
4) Other Local Revenue		8600-8799	4,200.00	4,200.00	0.0%
5) TOTAL, REVENUES			208,360.00	177,200.00	-15.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	116,844.00	130,710.00	11.9%
3) Employee Benefits		3000-3999	59,247.00	80,847.00	36.5%
4) Books and Supplies		4000-4999	90,860.00	94,700.00	4.2%
5) Services and Other Operating Expenditures		5000-5999	9,794.00	9,794.00	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			276,745.00	316,051.00	14.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(68,385.00)	(138,851.00)	103.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	77,001.00	145,005.00	88.3%
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			77,001.00	145,005.00	88.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			8,616.00	6,154.00	-28.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,230.00	18,846.00	84.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,230.00	18,846.00	84.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,230.00	18,846.00	84.2%
2) Ending Balance, June 30 (E + F1e)			18,846.00	25,000.00	32.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	10,229.45	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	8,616.55	25,000.00	190.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) In County Treasury		9110	(134,887.77)		
1) Fair Value Adjustment to Cash In County Treasury		9111	(142.00)		
b) In Banks		9120	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5.00	5.00	0.0%
5) TOTAL, REVENUES			5.00	5.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5.00	5.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5.00	5.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	454.00	459.00	1.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			454.00	459.00	1.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			454.00	459.00	1.1%
2) Ending Balance, June 30 (E + F1e)			459.00	464.00	1.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	459.00	464.00	1.1%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) In County Treasury		9110	456.01		
1) Fair Value Adjustment to Cash In County Treasury		9111	0.00		
b) In Banks		9120	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,500.00	1,500.00	0.0%
5) TOTAL, REVENUES			1,500.00	1,500.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,500.00	1,500.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	23,979.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(23,979.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(22,479.00)	1,500.00	-106.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	171,249.00	148,770.00	-13.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			171,249.00	148,770.00	-13.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			171,249.00	148,770.00	-13.1%
2) Ending Balance, June 30 (E + F1e)			148,770.00	160,270.00	1.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	148,770.00	160,270.00	1.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) In County Treasury		9110	171,508.05		
1) Fair Value Adjustment to Cash In County Treasury		9111	651.00		
b) In Banks		9120	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1.00	1.00	0.0%
5) TOTAL, REVENUES			1.00	1.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1.00	1.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1.00	1.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	39.00	40.00	2.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			39.00	40.00	2.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			39.00	40.00	2.6%
2) Ending Balance, June 30 (E + F1e)			40.00	41.00	2.5%
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	40.00	41.00	2.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) In County Treasury		9110	38.70		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	27,800.00	27,300.00	-1.8%
5) TOTAL, REVENUES			27,800.00	27,300.00	-1.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	4,692.00	600.00	-87.2%
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			4,692.00	600.00	-87.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			23,108.00	26,700.00	15.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			23,108.00	26,700.00	15.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	173,719.00	196,827.00	13.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			173,719.00	196,827.00	13.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			173,719.00	196,827.00	13.3%
2) Ending Balance, June 30 (E + F1e)			196,827.00	223,527.00	13.6%
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	196,827.00	223,527.00	13.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9780	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) In County Treasury		9110	193,224.04		
1) Fair Value Adjustment to Cash in County Treasury		9111	583.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19.00	19.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19.00	19.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19.00	19.00	0.0%
2) Ending Balance, June 30 (E + F1e)			19.00	19.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	19.00	19.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) In County Treasury		9110	19.02		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,000.00	3,000.00	0.0%
4) Other Local Revenue		8600-8799	184,810.00	184,810.00	0.0%
5) TOTAL, REVENUES			187,810.00	187,810.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	210,000.00	210,000.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			210,000.00	210,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(22,190.00)	(22,190.00)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(22,190.00)	(22,190.00)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	268,110.00	245,920.00	-8.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			268,110.00	245,920.00	-8.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			268,110.00	245,920.00	-8.3%
2) Ending Balance, June 30 (E + F1e)			245,920.00	223,730.00	-9.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9780	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	245,920.00	223,730.00	-9.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) In County Treasury		9110	275,246.45		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,600.00	2,600.00	0.0%
4) Other Local Revenue		8600-8799	117,150.00	117,150.00	0.0%
5) TOTAL, REVENUES			119,750.00	119,750.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	126,756.00	126,756.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			126,756.00	126,756.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,006.00)	(7,006.00)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8800-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,006.00)	(7,006.00)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	109,786.00	102,780.00	-6.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			109,786.00	102,780.00	-6.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			109,786.00	102,780.00	-6.4%
2) Ending Balance, June 30 (E + F1e)			102,780.00	95,774.00	-6.8%
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	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	102,780.00	95,774.00	-6.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) In County Treasury		9110	109,922.92		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		