

LINCOLN UNIFIED SCHOOL DISTRICT

BUDGET

2022 - 2023

June 27, 2022

Please find attached the proposed 2022-23 fiscal budget for the Lincoln Unified School District. Budget development was completed with a detailed review of all revenues and expenditures. Information on each budget fund is provided.

We are proud to publish and disseminate budget information to the Board of Trustees and to our community. We welcome the opportunity to present and discuss operational plans and the related financial impact with all interested parties. Interaction among interested groups consistently leads to positive operational and educational outcomes for Lincoln Unified School District.

The General Fund Budget Assumptions:

This budget was developed using the known information from the May Revision and "Common Message" provided to the District by the San Joaquin County Office of Education (SJCOE) in May 2022. Any changes to the budget assumptions are normally made when the 1st Interim report is presented to the Governing Board in December or earlier if a 45-day revision is required. It is apparent that there will be big changes to the budget and that a 45-day revision will be completed when the state budget is approved. As soon as the state budget is approved, we will work to update Lincoln's budget and bring a detailed revision to the board for approval.

The following assumptions are represented in this year's budget.

1. The local control funding formula (LCFF) and COLA of 6.56% generated an increase of \$5,334,620 in revenues for the 2022-23 fiscal year based on the Governor's May Revision. Our unduplicated pupil count decreased causing an ongoing decrease of -\$770,454.
2. Decrease of 5.0 FTE due to decline in enrollment. Our P2 ADA is currently down 742.66 over the last few years, which is a decrease of -\$7,617,108 in the 2022-23 budget. We hope the state will approve some relief in this area, but since we do not have this information, the budget is finalized for adoption on actuals.
3. Salary projections include step and column increases of \$827,678.
4. The STRS rate increased from 16.92% to 19.1%, and PERS rate increased from 22.91% to 25.37% effective July 1, 2022. This is an increase of \$1,082,340 in expenditures for the 2022-23 unrestricted general fund budget. There are additional costs to restricted funds.
5. Special Education costs increased due to additional required SJCOE SELPA programs and FTE for Program Specialist, and step and column etc. In addition, we added 2.0 FTE for Special Education teachers (1 at LHS and 1 at Preschool), 4.0 FTE for Paraprofessionals and an increase in the cost for Special Education transportation. Our total contribution from unrestricted general fund to Special Education is \$10,737,393.
6. Additional 2.0 FTE for Assistant Principals funded with one-time restricted funding.
7. Additional 3.0 FTE for Counselors funded with the additional supplemental concentration grant.
8. Additional 8.0 FTE for Paraprofessionals for extended day programming & Transitional Kindergarten funded with Expanded Learning Opportunity Program funds with restricted funding (res 2600).
9. Additional .4 FTE for Dual Immersion Program teacher.

10. The reserve for economic uncertainties has been maintained at 3.2% or \$3,833,562.

11. As of budget adoption, we do not have an amount for the one-time funding discussed at May Revision, or a state account code to include the anticipated funding. This funding will be updated at 1st interim or 45-day budget revision, if required.

Attendance

The student attendance forecast provides the assumption upon which staffing, and school site allocations are based. The following schedule shows the P2 attendance data. The average daily attendance number of 7,696.67 was used for budget.

P2 Attendance

Year	P2 Funding	Difference
2012-2013	8679.43	138.36
2013-2014	8818.47	139.04
2014-2015	8825.72	7.25
2015-2016 *	8736.19	-89.53
2016-2017 *	8692.63	-43.55
2017-2018 *	8609.49	-83.14
2018-2019 *	8468.85	-140.64
2019-2020	8433.92	-34.93
2020-2021 **	8067.08	-366.84
2021-2022	8067.08	Prior yr. ADA
2022-2023**	7696.67	-370.41

*charter shift ** funding cut in 22/23

Revenues and Expenditures

The following schedule presents a comparison between the proposed 2022-2023 revenues for all governmental funds and 2021-2022 estimated actuals.

Revenues

Fund	2021-2022 Estimated Actuals	2022-2023 Budget	% Change
General Fund – 01	\$120,160,800	\$114,760,282	-4.49%
Student Activity Special Reserve – 08	\$250,000	\$250,000	0.00%
Charter School Special Reserve Fund – 09	\$4,102,669	\$4,295,464	4.70%
Adult Education Fund - 11	\$83,697	\$90,712	8.38%
Child Development Fund – 12	\$2,897,676	\$2,566,300	-11.44%
Cafeteria Fund – 13	\$5,358,429	\$4,712,500	-12.05%
Deferred Maintenance – 14	\$1,202,649	\$1,200,424	-0.19%
Special Reserve Fund – Post Retirement benefits - 20	\$515,000	\$517,750	0.53%
Capital Facilities – 25	\$28,319	\$225	-99.21%
County School Facility Fund – 35	\$ 14,000	\$17,500	25.00%
Special Reserve Fund for Capital Outlay - 40 (Fire)	\$1,000	\$0	-100.00%
Capital Fund – Blended Components – 49	482,750	\$483,953	0.25%
Bond Interest & Redemption – 51	\$6,469,646	\$6,475,490	0.09%
Debt Service Fund- Blended Components – 52	\$2,667,426	\$2,670,250	0.11%
Self Insurance Fund – 67	\$858,282	\$912,925	6.37%

The following schedule presents a comparison between the proposed 2022-2023 expenditures and transfers out for all governmental funds and 2021-2022 estimated actuals.

Expenditures

Fund	2021-2022 Estimated Actuals	2022-2023 Budget	% Change
General Fund – 01	\$113,834,999	\$119,798,824	5.24%
Student Activity Special Reserve – 08	\$250,000	\$250,000	0.00%
Charter School Special Reserve – 09	\$4,121,598	\$4,302,267	4.38%
Adult Education Fund - 11	\$83,697	\$90,712	8.38%
Child Development Fund – 12	\$2,866,172	\$2,566,300	-10.46%
Cafeteria Fund – 13	\$4,505,540	\$4,695,448	4.21%
Deferred Maintenance – 14	\$3,391,493	\$1,375,000	-59.46%
Special Reserve Fund – Post Retirement benefits - 20	\$0	\$0	0.00%
Capital Facilities – 25	\$11,000	\$25,000	127.27%
County School Facility Fund – 35	\$0	\$0	0.00%
Special Reserve Fund for Capital Outlay – 40 (Fire)	\$331,346	\$0	-100.00%
Capital Fund – Blended Components – 49	\$241,253	\$225,482	-6.54%
Bond Interest & Redemption – 51	\$6,221,290	\$6,471,121	4.02%
Debt Service Fund- Blended Components – 52	\$3,153,504	\$3,111,740	-1.32%
Self Insurance Fund – 67	\$876,380	\$912,925	4.17%

The following schedule presents a comparison between the anticipated 2022-2023 ending fund balances for all governmental funds and 2021-2022 estimated actuals.

Ending Fund Balance

Fund	2021-2022 Estimated Actuals	2022-2023 Budget	% Change
General Fund – 01 (combined Restricted and Unrestricted)	\$42,926,834	\$37,888,292	-11.74%
Student Activity Special Reserve – 08	\$411,896	\$411,896	0.00%
Charter School Special Reserve Fund – 09	\$1,279,062	\$1,272,259	-0.53%
Adult Education Fund - 11	\$0	\$0	0.00%
Child Development Fund – 12	\$776,340	\$776,340	0.00%
Cafeteria Fund – 13	\$1,695,099	\$1,712,151	1.01%
Deferred Maintenance – 14	\$2,213,403	\$2,038,827	-7.89%
Special Reserve Fund – Post Retirement benefits - 20	\$6,054,449	\$6,582,199	8.72%
Capital Facilities – 25	\$87,439	\$62,664	-28.33%
County School Facility Fund – 35	\$5,610,588	\$5,628,338	0.32%
Special Reserve Fund for Capital Outlay - 40 (Fire)	\$0	\$0	0.00%
Capital Fund – Blended Components – 49	\$845,254	\$1,103,725	30.58%
Bond Interest & Redemption – 51	\$5,981,531	\$5,985,900	0.07%
Debt Service Fund- Blended Components – 52	\$1,588,981	\$1,147,491	-27.78%
Self Insurance Fund – 67	\$332,198	\$332,198	0.00%

Change in Fund Balance – Multi-year Projection

The ending fund balance for the unrestricted general fund is projected to be \$31,631,005 on June 30, 2023. We have not closed the books for the 2021-2022 school year. Therefore, this ending fund balance will change, as we will experience budget “fall out” when all the scheduled expenditures are not completed prior to June 30, 2022.

For the multi-year projections, we are following the SJCOE's assumptions and the Governor's Budget proposal. Under these recommendations, the district will use the “official” COLAs and gap funding percentages provided by Department of Finance and the official FCMAT/BASC local control funding calculator.

There are multiple reasons to carry higher than minimum reserves. These reasons include the state economy and the volatility of state revenues, cash management and the LCAP regulations. State revenue volatility, unexpected new expenses and declining enrollment are the most compelling.

Fund 01 Ending Fund Balance History

Year	Unrestricted	Restricted	Total
2013-2014	\$18,317,266	\$2,195,016	\$20,512,282
2014-2015	\$16,228,870	\$2,083,733	\$18,312,603
2015-2016	\$17,824,622	\$3,691,312	\$21,515,934
2016-2017	\$19,783,417	\$4,641,931	\$24,425,348
2017-2018	\$23,136,337	\$3,900,919	\$27,037,256
2018-2019	\$21,343,925	\$3,037,952	\$24,381,877
2019-2020	\$24,663,044	\$3,525,468	\$28,188,512
2020-2021	\$29,021,690	\$14,531,914	\$43,553,604
2021-2022 (projected)	\$34,214,245	\$8,712,589	\$42,926,834
2022-2023 (projected)	\$31,631,005	\$6,257,287	\$37,888,292

Simply looking at the ending fund balance could lead to false conclusions regarding the budget. Our ending fund balance is inflated due to several primary factors: 1) The ending fund balance does not include important designations in expenditures such as replacing existing computers on a structured timeline; and 2) the reserve does not include site carryover 3) reserve for economic uncertainties are not included due to the SACS structure. The true unassigned money in the 2022-23 budget is \$8,530,546, which is virtually all one-time money.

While one time money has benefits, most of these funds are required to be used in very specific ways. The impacts of COVID and resulting student needs will likely outlast the spending timelines on many of these one-time funds.

Acknowledgements

We appreciate the fiscal support provided by the Lincoln Unified School District Board of Trustees, staff and community for the development, implementation, and maintenance of an excellent educational program for the students of Lincoln Unified School District.

ANNUAL BUDGET REPORT:

July 1, 2022 Budget Adoption

Insert "X" in applicable boxes:

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

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

Budget available for
inspection at:

Public Hearing:

Place: 2010 W Swain Rd.,
Stockton, CA 95207

6225 Harrisburg
Place: St., Stockton, CA
95207

Date: June 22, 2022

Date: June 27, 2022

Time: 05:30 PM

Adoption
Date: June 29, 2022

Signed:

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

Contact person for additional information on the budget reports:

Name: Donna Clark

Telephone: (209) 953-8836

Title: Director, Business
Services

E-mail:

Criteria and Standards Review Summary

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

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

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

S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2021-22) annual payment?		X
				X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?		X
			X	
			X	
			X	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)		X
				X
				X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Approval date for adoption of the LCAP or approval of an update to the LCAP:		X
			Jun 29, 2022	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	

A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

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

Signed _____

Date of Meeting: Jun 29, 2022

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

For additional information on this certification, please contact:

Name: Donna Clark
Title: Director, Business Services
Telephone: (209) 953-8836
E-mail: dclark@tusd.net

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	7,696.67
District's ADA Standard Percentage Level:	1.0%

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2019-20)	District Regular	8,465	8,450	
	Charter School			
	Total ADA	8,465	8,450	0.2%
Second Prior Year (2020-21)	District Regular	8,434	8,434	
	Charter School			
	Total ADA	8,434	8,434	N/A
First Prior Year (2021-22)	District Regular	8,432	8,439	
	Charter School		0	
	Total ADA	8,432	8,439	N/A
Budget Year (2022-23)	District Regular	7,697		
	Charter School	0		
	Total ADA	7,697		

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):

7,696.7

District's Enrollment Standard Percentage Level:

1.0%

2A. Calculating the District's Enrollment Variances

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

Fiscal Year		Enrollment		Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
		Budget	CBEDS Actual		
Third Prior Year (2019-20)	District Regular	8,932	8,923	0.1%	Met
	Charter School				
	Total Enrollment	8,932	8,923		
Second Prior Year (2020-21)	District Regular	8,932	8,939	N/A	Met
	Charter School				
	Total Enrollment	8,932	8,939		
First Prior Year (2021-22)	District Regular	8,511	8,531		

	Charter School				
	Total Enrollment	8,511	8,531	N/A	Met
Budget Year (2022-23)	District Regular	8,500			
	Charter School				
	Total Enrollment	8,500			

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 over estimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year		P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
		Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	CBEDS Actual (Criterion 2, Item 2A)	
Third Prior Year (2019-20)	District Regular	8,450	8,923	94.7%
	Charter School		0	
	Total ADA/Enrollment	8,450	8,923	
Second Prior Year (2020-21)	District Regular	8,434	8,939	94.4%
	Charter School	0		
	Total ADA/Enrollment	8,434	8,939	
First Prior Year (2021-22)	District Regular	8,439	8,531	98.9%
	Charter School			
	Total ADA/Enrollment	8,439	8,531	

Historical Average Ratio:

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

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

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

Fiscal Year		Estimated P-2 ADA	Enrollment	Ratio of ADA to Enrollment	Status
		Budget (Form A, Lines A4 and C4)	Budget/Projected (Criterion 2, Item 2A)		
Budget Year (2022-23)	District Regular	7,697	8,500	90.5%	Met
	Charter School	0			
	Total ADA/Enrollment	7,697	8,500		
1st Subsequent Year (2023-24)	District Regular	7,697	8,500	90.6%	Met
	Charter School				
	Total ADA/Enrollment	7,697	8,500		
2nd Subsequent Year (2024-25)	District Regular	7,697	8,500	90.6%	Met
	Charter School				
	Total ADA/Enrollment	7,697	8,500		

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 (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	8,563.31	7,820.65	7,820.65	7,820.65
b. Prior Year ADA (Funded)		8,563.31	7,820.65	7,820.65
c. Difference (Step 1a minus Step 1b)		(742.66)	0.00	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(8.67%)	0.00%	0.00%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		91,818,096.00	88,565,154.00	93,015,069.00
b1. COLA percentage		6.56%	5.38%	4.02%
b2. COLA amount (proxy for purposes of this criterion)		6,010,147.10	4,764,805.29	3,739,205.77
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		6.6%	5.4%	4.0%
Step 3 - Total Change in Population and Funding Level				
(Step 1d plus Step 2c)		-2.1%	5.4%	4.0%
LCFF Revenue Standard (Step 3, plus/minus 1%):		-3.11% to -1.11%	4.38% to 6.38%	3.02% to 5.02%

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)	17,116,926.00	16,569,328.00	16,569,328.00	16,569,328.00
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)	92,515,445.00	89,542,690.00	93,982,605.00	97,716,913.00
District's Projected Change in LCFF Revenue:		(3.21%)	4.97%	3.96%
LCFF Revenue Standard		-3.11% to -1.11%	4.38% to 6.38%	3.02% to 5.02%
Status:		Not Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD 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:

Budget year - drop in ADA is due to losing the 2019-20 ADA Hold Harmless due to COVID and going to 2021-22 ADA.

(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
	Third Prior Year (2019-20)	64,443,725.13	74,240,943.03
Second Prior Year (2020-21)	60,105,916.61	66,550,953.39	90.3%
First Prior Year (2021-22)	65,156,659.00	74,951,369.00	86.9%
Historical Average Ratio:			88.0%

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

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

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
	Budget Year (2022-23)	68,079,527.00	76,397,053.00	89.1%
1st Subsequent Year (2023-24)	68,939,006.00	77,848,311.00	88.6%	Met
2nd Subsequent Year (2024-25)	69,519,856.00	78,915,156.00	88.1%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	(2.11%)	5.38%	4.02%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-12.11% to 7.69%	-4.62% to 15.38%	-5.98% to 14.02%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-7.11% to 2.89%	0.38% to 10.38%	-0.98% to 9.02%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range

Federal Revenue (Fund 01, Objects 8100-8299) (Form MYR, Line A2)

First Prior Year (2021-22)	9,633,673.00		
Budget Year (2022-23)	14,489,869.00	50.41%	Yes
1st Subsequent Year (2023-24)	13,209,459.00	(8.84%)	Yes
2nd Subsequent Year (2024-25)	7,470,219.00	(43.45%)	Yes

Explanation:
(required if Yes)

Budget Year reflects an increase of Federal ESSER and EL Grants not expended in 2021-22. Subsequent Years (2023-24 and 2024-25) reflect decreases of those funds as they are expended.

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

First Prior Year (2021-22)	15,427,252.00		
Budget Year (2022-23)	9,432,181.00	(38.86%)	Yes
1st Subsequent Year (2023-24)	9,432,181.00	0.00%	Yes
2nd Subsequent Year (2024-25)	9,432,181.00	0.00%	No

Explanation:
(required if Yes)

Budget Year reflects a reduction of State Expanded Learning Opportunity, In-Person Learning Grant and one-time Special Ed and Child Nutrition grants.

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

First Prior Year (2021-22)	4,172,203.00		
Budget Year (2022-23)	2,963,502.00	(28.97%)	Yes
1st Subsequent Year (2023-24)	2,963,502.00	0.00%	Yes
2nd Subsequent Year (2024-25)	2,963,502.00	0.00%	No

Explanation:
(required if Yes)

Budget Year reflects a reduction of AB602 funding for 2022-23, one-time donations and miscellaneous revenue in 2021-22.

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

First Prior Year (2021-22)	11,191,385.00		
Budget Year (2022-23)	8,146,681.00	(27.21%)	Yes
1st Subsequent Year (2023-24)	7,513,912.00	(7.77%)	Yes
2nd Subsequent Year (2024-25)	5,237,116.00	(30.30%)	Yes

Explanation:
(required if Yes)

Budget Year reflects a reduction of one-time expenditures from 2021-22 (textbook adoptions and technology). Subsequent Year (2023-23 and 2024-25) reflect reductions of ESSER, ELO and LL expenditures as funding is spent.

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

First Prior Year (2021-22)	11,194,974.00		
Budget Year (2022-23)	11,399,024.00	1.82%	No
1st Subsequent Year (2023-24)	10,812,079.00	(5.15%)	Yes
2nd Subsequent Year (2024-25)	8,745,412.00	(19.11%)	Yes

Explanation:
(required if Yes)

Budget Year reflects an increase in Special Ed contracted services. Subsequent Years (2023-24 & 2024-25) reflect reductions of ESSER, ELO and LL expenditures as funds are spent.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2021-22)	29,233,128.00		
Budget Year (2022-23)	26,885,552.00	(8.03%)	Met
1st Subsequent Year (2023-24)	25,805,142.00	(4.76%)	Not Met
2nd Subsequent Year (2024-25)	19,865,902.00	(22.41%)	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2021-22)	22,386,359.00		
Budget Year (2022-23)	19,545,705.00	(12.69%)	Not Met
1st Subsequent Year (2023-24)	18,325,991.00	(6.24%)	Not Met
2nd Subsequent Year (2024-25)	13,982,528.00	(23.70%)	Not 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)

Budget Year reflects an increase of Federal ESSER and EL Grants not expended in 2021-22. Subsequent Years (2023-24 and 2024-25) reflect decreases of those funds as they are expended.

Explanation:

Other State Revenue

(linked from 6B
if NOT met)

Budget Year reflects a reduction of State Expanded Learning Opportunity, In-Person Learning Grant and one-time Special Ed and Child Nutrition grants.

Explanation:

Other Local Revenue

(linked from 6B
if NOT met)

Budget Year reflects a reduction of AB602 funding for 2022-23, one-time donations and miscellaneous revenue in 2021-22.

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

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

Budget Year reflects a reduction of one-time expenditures from 2021-22 (textbook adoptions and technology). Subsequent Year (2023-23 and 2024-25) reflect reductions of ESSER, ELO and LL expenditures as funding is spent.

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

Budget Year reflects an increase in Special Ed contracted services. Subsequent Years (2023-24 & 2024-25) reflect reductions of ESSER, ELO and LL expenditures as funds are spent.

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.

<p>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?</p>	<div style="border: 1px solid black; width: 60px; height: 40px; margin: 0 auto; text-align: center; line-height: 40px;">No</div>
<p>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)</p>	<div style="border: 1px solid black; width: 60px; height: 40px; margin: 0 auto; text-align: center; line-height: 40px;">0.00</div>

2. Ongoing and Major Maintenance/Restricted Maintenance Account

<p>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)</p>	<div style="border: 1px solid black; width: 100px; height: 80px; margin: 0 auto; text-align: center; line-height: 80px;">104,912,170.00</div>			
<p>b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)</p>	0.00	3% Required	Budgeted Contribution*	
		Minimum Contribution	to the Ongoing and Major	
		(Line 2c times 3%)	Maintenance Account	Status
<p>c. Net Budgeted Expenditures and Other Financing Uses</p>	104,912,170.00	3,147,365.10	3,371,256.00	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)	3,250,626.00	3,568,086.00	3,644,790.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	11,749,681.77	2,606,977.38	7,468,996.23
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	(1,400,813.09)	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	13,599,494.68	6,175,063.38	11,113,786.23
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	101,582,046.96	111,502,698.91	113,834,999.00
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)	101,582,046.96	111,502,698.91	113,834,999.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	13.4%	5.5%	9.8%

District's Deficit Spending Standard Percentage Levels
(Line 3 times 1/3):

4.5%	1.8%	3.3%
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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)	3,018,479.96	75,007,111.03	N/A	Met
Second Prior Year (2020-21)	4,290,967.02	74,118,654.22	N/A	Met
First Prior Year (2021-22)	4,938,723.00	77,397,152.00	N/A	Met
Budget Year (2022-23) (Information only)	(2,583,240.00)	78,700,090.00		

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)	21,343,925.00	21,966,075.17	N/A	Met
Second Prior Year (2020-21)	24,663,044.00	24,984,555.13	N/A	Met
First Prior Year (2021-22)	29,021,690.00	29,275,522.00	N/A	Met
Budget Year (2022-23) (Information only)	34,214,245.00			

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 uses²:

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.)	7,697	7,697	7,697
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

All other data are extracted or calculated.

Budget Year	1st Subsequent Year	2nd Subsequent Year
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	(2022-23)	(2023-24)	(2024-25)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	119,798,824.00	118,367,315.00	114,002,557.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	119,798,824.00	118,367,315.00	114,002,557.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	3,593,964.72	3,551,019.45	3,420,076.71
6. Reserve Standard - by Amount (\$75,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	3,593,964.72	3,551,019.45	3,420,076.71

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)	3,833,562.00	3,833,562.00	3,833,562.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	4,696,984.23	4,850,448.23	7,353,737.23
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)	8,530,546.23	8,684,010.23	11,187,299.23
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	7.12%	7.34%	9.81%
District's Reserve Standard (Section 10B, Line 7):	3,593,964.72	3,551,019.45	3,420,076.71
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

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

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

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

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

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

First Prior Year (2021-22)	(11,544,968.00)			
Budget Year (2022-23)	(14,487,342.00)	2,942,374.00	25.5%	Not Met
1st Subsequent Year (2023-24)	(14,719,295.00)	231,953.00	1.6%	Met
2nd Subsequent Year (2024-25)	(14,996,933.00)	277,638.00	1.9%	Met

1b. Transfers In, General Fund *

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

1c. Transfers Out, General Fund *

First Prior Year (2021-22)	2,532,434.00			
Budget Year (2022-23)	2,357,397.00	(175,037.00)	(6.9%)	Met
1st Subsequent Year (2023-24)	2,387,397.00	30,000.00	1.3%	Met
2nd Subsequent Year (2024-25)	2,417,397.00	30,000.00	1.3%	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)
- Budget Year reflects an increase in projected contributions to Special Education due to Step/Column costs, increased PERS and STRS rates, loss of one-time funding in 2021-22 and increased contracted services for Special Ed.
- 1b. MET - Projected transfers in have not changed by more than the standard for the budget and two subsequent fiscal years.
- Explanation:**
(required if NOT met)
-
- 1c. MET - Projected transfers out have not changed by more than the standard for the budget and two subsequent fiscal years.
- Explanation:**
(required if NOT met)
-
- 1d. NO - There are no capital projects that may impact the general fund operational budget.

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

Leases				
Certificates of Participation	15	Fund 49 - Object 8622	Fund 52 - Object 7438-7439	8,145,000
General Obligation Bonds	18	Fund 51 - Objects 8590,8571,8611-8614	Fund 51 - Object 7433-7434	66,074,855
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

Community Facilities Bonds	16	Fund 49 - Object 8622	Fund 52 - Objects 7438-7439	15,391,568
Qualified Zone Academy Bonds	1	Fund 49 - Object 8622	Fund 52 - Objects 7438-7439	190,749
Bond Premium Net of Amortization	15	Funds 49 & 51	Funds 51 & 52 - Objects 7434, 7438	4,744,577
Accreted Interest on bonds	15	Funds 49 & 51	Funds 51 & 52 - Objects 7434, 7438	22,157,216
TOTAL:				116,703,965

Type of Commitment (continued)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
	Annual Payment	Annual Payment	Annual Payment	Annual Payment
	(P & I)	(P & I)	(P & I)	(P & I)
Leases				
Certificates of Participation	881,050	883,350	1,069,550	1,070,800
General Obligation Bonds	5,982,702	6,194,408	6,360,178	6,060,298
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Community Facilities Bonds	2,261,969	2,263,219	2,259,969	2,267,219
Qualified Zone Academy Bonds	194,564	194,564	0	0
Bond Premium Net of Amortization	463,867	463,867	463,867	463,867
Accreted Interest on bonds	155,350	173,958	190,093	187,879
Total Annual Payments:	9,939,502	10,173,366	10,343,657	10,050,063
Has total annual payment increased over prior year (2021-22)?		Yes	Yes	Yes

56B. 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:

Funding sources (GO Bonds and CFD Bonds) have sufficient ending fund balances and revenues to meet the annual debt service commitments.

(required if Yes
to increase in total
annual payments)

--

35C. 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?

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)

2. For the district's OPEB:
a. Are they lifetime benefits?

- b. Do benefits continue past age 65?

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
		0	6,582,199

4.	OPEB Liabilities	
a.	Total OPEB liability	12,079,577.00
b.	OPEB plan(s) fiduciary net position (if applicable)	0.00
c.	Total/Net OPEB liability (Line 4a minus Line 4b)	12,079,577.00
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	Nov 01, 2021

5.	OPEB Contributions	Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2022-23)	(2023-24)	(2024-25)
a.	OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	1,149,849.00	1,149,849.00	1,149,849.00
b.	OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	420,000.00	420,000.00	420,000.00
c.	Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	696,515.00	696,515.00	696,515.00
d.	Number of retirees receiving OPEB benefits	32.00	32.00	32.00

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	481.0	479.4	479.4	479.4

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.

Negotiations are unsettled for FY 2022-23 only.

Negotiations Settled

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

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

5. Salary settlement:

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	<input type="text"/>	<input type="text"/>	<input type="text"/>

One Year Agreement

Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year	<input type="text"/>	<input type="text"/>	<input type="text"/>

or

Multiyear Agreement

Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year (may enter text, such as "Reopener")	<input type="text"/>	<input type="text"/>	<input type="text"/>

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	0.0	0.0	0.0

Certificated (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	Yes	Yes
2. Total cost of H&W benefits	6,224,272	6,224,272	6,224,272
3. Percent of H&W cost paid by employer	68.3%	68.3%	68.3%
4. Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

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 (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Yes	Yes	Yes
613,482	612,916	582,281
1.7%	1.7%	1.6%

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 (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (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) (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of classified(non - management) FTE positions	313.9	325.926	325.926	325.926

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Negotiations are unsettled for FY 2022-23 only.

Negotiations Settled

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

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?
if Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?
If Yes, date of budget revision board adoption:

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

5. Salary settlement:

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

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

Negotiations Not Settled

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

	159,787		
	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)

7. Amount included for any tentative salary schedule increases

	0.0	0.0	0.0
	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)

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	Yes	
2. Total cost of H&W benefits	3,133,017	3,133,017	3,133,017
3. Percent of H&W cost paid by employer	59.3%	59.3%	59.3%
4. Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

Classified (Non-management) Prior Year Settlements

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

No		
----	--	--

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

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

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

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1.	Yes	Yes	Yes
2.	143,095	133,565	88,924
3.	1.3%	1.2%	.8%

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

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

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

Classified (Non-management) - Other

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

S&C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees

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

	Prior Year (2nd Interim) (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of management, supervisor, and confidential FTE positions	67.0	69.0	69.0	69.0

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 S&C.

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)

Negotiations Not Settled

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

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

4. Amount included for any tentative salary schedule increases

--	--	--

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

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

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)

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		

S9. Local Control and Accountability Plan (LCAP)

Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.
DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

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

Yes
Jun 29, 2022

S10. LCAP Expenditures

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.
DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

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

Comments:
(optional)

Lincoln Unified
San Joaquin County

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

39 68569 0000000
Form 01CS
D8B6FD2GBF(2022-23)

End of School District Budget Criteria and Standards Review



SAN JOAQUIN COUNTY OFFICE OF EDUCATION
Troy A. Brown, Ed.D., County Superintendent of Schools

2022-23 Budget

Lincoln Unified School District

District

The undersigned, hereby certify that the Board of Education of the

Lincoln Unified School District, at its meeting on

June 29, 2022

has reviewed and approved the Budget Assumptions Worksheets that are included as part of the Adopted Budget Financial Report, and upon which the District's multiyear financial projections are based.

Signed: _____

Date: _____

President, Board of Education

Signed: _____

Date: _____

District Superintendent

	Estimated Actuals Totals	Budget (Unrestricted Only) 2022-23	Projected (Unrestricted Only) 2023-24	Projected (Unrestricted Only) 2024-25
Transfers In/Sources (8910-8972):				
Other one time \$ included in:	\$	\$	\$	\$
Plus(Minus) Other \$ changes:	\$	\$	\$	\$
Total Change from Prior Period	\$	\$	\$	\$
Adjusted Budget Amount	\$	\$	\$	\$
Please describe reason(s) for changes:				
Contributions (8980-8999):				
(Incr.)/Decr. for Sp. Ed. :	\$	(2,809,779)	(243,822)	(253,900)
(Incr.)/Decr. for On-going Major Maint (RRM). :	\$	(132,595)		
Other one time \$ included in:	\$			
Plus(Minus) Other \$ changes:	\$	11,869	11,869	(23,738)
Total Change from Prior Period	\$	(2,942,514)	(231,953)	(277,638)
Adjusted Budget Amount	\$	(14,487,342)	(14,719,295)	(14,996,933)
Please describe reason(s) for changes:				
	\$ (11,544,968)	Sp Ed S/C = 350,625	Sp Ed S/C = 153,321	Special Ed S/C = 154,349
		Sp Ed Transportation = 123,785	Special Ed Transportation = 90,501	Special Ed Transportation = 99,551
		Sp Ed Positions = 528,352		
		Sp Ed Mental Health = 15,111		
		Sp Ed AB602 Funding = 481,884		
		Sp Ed One-time Funding = 919,595		
		Sp Ed Contracts Increase= 390,427		
		Sp Ed AB602 Funding = 481,884		
		Increase to RRM = 132,595		
TOTAL Other Financing Sources (8910-8999):				
Total Change from Prior Period	\$	(2,942,514)	(231,953)	(277,638)
Adjusted Budget Amount	\$	(14,487,342)	(14,719,295)	(14,996,933)
Total Revenues & Other Financing Sources	\$	82,335,875	80,534,812	83,761,482

	Estimated Actuals Totals	Budget (Unrestricted Only) 2022-23	Projected (Unrestricted Only) 2023-24	Projected (Unrestricted Only) 2024-25
EXPENSES Cont.:				
Objekt 3XXX:				
Change in Statutory Benefits:				
Increase in Statutory due to Step & Column		% \$ 155,766	% \$ 146,510	% \$ 126,514
Increase in Statutory due to Settlement		% \$	% \$	% \$
Incr./Decr. in Statutory due to rate changes		% \$ 1,086,481	% \$ (167,490)	% \$ (72,210)
Incr./Decr. in Statutory due to +/- positions, other changes		% \$ 286,431	% \$ 67,692	% \$
Total \$ Change in Statutory:		\$ 1,528,678	\$ 46,712	\$ 54,305
Change in Health & Welfare :				
Incr./Decr. in H & W due to rate changes		% \$	% \$	% \$
Incr./Decr. in H & W due to CAP change		% \$	% \$	% \$
Incr./Decr. in H & W due to other		% \$ 37,579	% \$ 22,381	% \$
Incr./Decr. in H & W due to +/- positions		% \$ 367,192	% \$	% \$
Are you budgeting at the CAP ?	Yes	Yes	Yes	Yes
Total \$ Change in H & W :		\$ 404,771	\$ 22,381	\$ 54,305
Changes in Other Benefits:				
Total \$ Change in Benefits:		\$ 1,933,449	\$ 69,093	\$ 54,305
One time benefit \$ included above:		\$ 1,933,449	\$ 69,093	\$ 54,305
Total Change from Prior Period		\$ 18,900,281	\$ 18,900,281	\$ 19,023,679
Adjusted Budget Amount	\$ 16,966,832			
Please describe the reason(s) for changes:				
Re-establish Vacancies = 717,734				
Re-establish Sub/Stipends/Extra Duty/OT = -45,877				
Re-establish Site Budgets = -2,098				
Use of Facilities = -1,934				
Retiree H/W Benefits Adj = 37,579				
Reclassify from Restricted = 28,778				
STRS Rate Adj (16.92% to 19.1%) = 803,720				
PERS Rate Adj (22.91% to 25.37%) = 278,520				
W/C Rate Adj (1.7128% to 1.7216%) = 4,241				
STRS Rate Adj = No change				
PERS Rate Adj (25.37% to 25.2%) = -19,852				
Unemployment Rate Adj (.5% to .2%) = -147,538				
STRS Rate Adj = No change				
PERS Rate Adj (25.2% to 24.6%) = -71,041				
Unemployment Rate Adj = No Change				

Estimated Actuals Totals	Budget (Unrestricted Only) 2022-23	Projected (Unrestricted Only) 2023-24	Projected (Unrestricted Only) 2024-25
	% \$	% \$	% \$
	\$ (99,303)	\$	\$
	\$ (1,126,532)	\$	\$
	\$ (1,225,835)	\$	\$
	\$ 3,041,586	\$	\$ 3,041,586
\$ 4,267,421			
Site Carryover = -711,341			
Site Budget Decrease (due to ADA) = -99,303			
One-time Expenditure = -1,135,919			
Technology = 750,000			
Misc Lost Bkts, Materials, Fees = -29,272			
	% \$	% \$	% \$
	\$ 509,841	\$ 150,000	\$ 150,000
	\$ (166,107)	\$	\$
	\$ 343,734	\$	\$ 150,000
	\$ 3,866,444	\$	\$ 6,167,444
\$ 5,522,710			
Re-establish Site Budgets = 117,521			
LCAP Contracted Services = 247,320			
Legal Budget = 145,000			
Misc Lost Bkts, Materials, Fees = -19,743			
One-time Expenditures = -146,364			
DPJPA Increase = 18,302			
Utility Increase = 150,000			

EXPENSES Cont.:

Object 4XXX:

% Increase(Decrease) included in:
 Flat \$ Increase(Decrease) included in:
 One time \$ included in:
 Total Change from Prior Period
 Adjusted Budget Amount

Please describe reason(s) for changes:

Object 5XXX:

% Increase(Decrease) included in:
 Flat \$ Increase(Decrease) included in:
 One time \$ included in:
 Total Change from Prior Period
 Adjusted Budget Amount

Please describe reason(s) for changes:

Estimated Actuals Totals	Budget (Unrestricted Only) 2022-23		Projected (Unrestricted Only) 2023-24		Projected (Unrestricted Only) 2024-25	
	%	\$	%	\$	%	\$
		\$		\$		\$
		\$		\$ 300,000		\$
		\$ (589,889)				\$
		\$ (589,889)		\$ 300,000		\$
		\$		\$ 300,000		\$
\$ 589,889		\$		\$		\$ 300,000

One-Time Expenditures
Misc Equipment/Projects = 300,000

EXPENSES Cont.:

Object 6XXX:

- % Increase(Decrease) included in:
- Fiat \$ Increase(Decrease) included in:
- One time \$ included in:
- Total Change from Prior Period
- Adjusted Budget Amount

Please describe reason(s) for changes:

Other Outlay - Objects 7100-7299, 7400-7499

Estimated Actuals Totals	Budget (Unrestricted Only) 2022-23		Projected (Unrestricted Only) 2023-24		Projected (Unrestricted Only) 2024-25	
	%	\$	%	\$	%	\$
		\$		\$		\$
		\$		\$ 71,014		\$ 59,432
		\$ 73,794				\$
		\$ (589,889)		\$ 300,000		\$
		\$ (589,889)		\$ 300,000		\$
		\$		\$ 300,000		\$
\$ 1,333,818		\$		\$		\$ 1,338,058

SICOE LCFF Transfer
SICOE LCFF Transfer
SICOE LCFF Transfer

Please describe reason(s) for changes:

Estimated Actuals	Budget (Unrestricted Only)	Projected (Unrestricted Only)	Projected (Unrestricted Only)
Totals	2022-23	2023-24	2024-25
	% \$	% \$	% \$
	\$ (233,591)	\$ 70,765	\$ 276,563
	\$ 157,837	\$ 70,765	\$ 276,563
	\$ (75,770)	\$ 70,765	\$ 276,563
	\$ (1,998,116)	\$ (1,650,788)	\$ (1,650,788)

Direct Support/Indirect Costs - Objects 7300-7399

% Increase(Decrease) included in:

Fiat \$ Increase(Decrease) included in:

One time \$ included in:

Total Change from Prior Period

Adjusted Budget Amount

Please describe reason(s) for changes:

Indirect Charge Rate Change (6.82% to 5.85%) = 2,731

ESSER/ELO = -60,674

ESSER/ELO = -276,563

Carryover = 105,408

Title I CSI = -10,091

2021-2 One-time Funds = 52,429

Re-establish ESSER/ELO budgets = -286,337

Other Financing Uses - Objects 7610-7699

% Increase(Decrease) included in:

Fiat \$ Increase(Decrease) included in:

One time \$ included in:

Total Change from Prior Period

Adjusted Budget Amount

Please describe reason(s) for changes:

Fund 11 (Adult Ed) = 9,133

Fund 11 (Adult Ed) = 10,000

Fund 11 (Adult Ed) = 10,000

Fund 13 (CNS) = -250,000

Fund 67 (Prop/Liab) = 20,000

Fund 67 (Prop/Liab) = 20,000

Fund 67 (Prop/Liab) = 98,121

Total Expenditures & Other Financing Uses \$ 77,395,978

\$ 81,278,193

\$ 81,278,193

Please attach additional sheets as necessary.

Net Increase (Decrease) in Fund Balance \$ 4,941,957

\$ 78,700,090

\$ 81,278,193

\$ 81,278,193

	Estimated Actuals Totals	Budget (Restricted Only) 2022-23	Projected (Restricted Only) 2023-24	Projected (Restricted Only) 2024-25
EXPENSES:				
Object XXXX:				
Step & Column included in:				
Settlement included in:				
Other:				
Growth Positions:		5.4 FTE \$ 482,911	FTE \$	FTE \$
One time \$ included in:		(3,377)	\$	\$
Plus(Minus) Other \$ changes:		2,810,886	(1,194,787)	(637,536)
Total Change from Prior Period		3,435,898	(1,194,787)	(637,536)
Adjusted Budget Amount	\$ 7,890,988	11,326,886	10,297,261	9,772,094

Please describe reason(s) for changes:

Re-establish Vacancies = 670,697	ESSER, ELO timshcets = -1,194,787	ESSER/ELO = -637,536
ESSER/ELO/A-G = 2,316,761		
Extra Hrs/Subs = -186,006		
Re-establish Budgets = 9,434		
Athletics/Donations = -3,377		

50

Object XXXX:

Step included in:				
Settlement included in:				
Other:				
Growth Positions:		11.65625 FTE \$ 314,272	FTE \$	FTE \$
One time \$ included in:		(34,065)	\$	\$
Plus(Minus) Other \$ changes:		560,104	(194,726)	(99,378)
Total Change from Prior Period		903,507	(194,726)	(67,432)
Adjusted Budget Amount	\$ 4,207,016	5,110,923	4,965,916	4,901,484

Please describe reason(s) for changes:

Re-establish Vacancies = 824,137	ELO Para's to Unrestricted = -194,726	ESSER/ELO = -99,378
Extra Hrs/OT/Subs = -61,523		
Class Sch Emp = -120,250		
Class Emp PD = -600		
Para Positions to Unrestricted = -81,660		
Athletics/Donations = -34,065		

	Estimated Actuals Totals	Budget (Restricted Only) 2022-23	Projected (Restricted Only) 2023-24	Projected (Restricted Only) 2024-25
EXPENSES CONT.:				
Object 3XXX:				
Change in Statutory Benefits:				
Increase in Statutory due to Step & Column		\$ 55,540	\$ 49,901	\$ 41,681
Increase in Statutory due to Settlement		\$ -	\$ -	\$ -
Incr./Decr. in Statutory due to rate changes		\$ 264,624	\$ (58,002)	\$ (29,813)
Incr./Decr. in Statutory due to +/- positions, other changes		\$ 1,135,504	\$ (336,075)	\$ (177,159)
Total \$ Change in Statutory:		\$ 1,455,668	\$ (644,176)	\$ (165,292)
Change in Health & Welfare:				
Incr./Decr. in H & W due to rate changes		\$ -	\$ -	\$ -
Incr./Decr. in H & W due to CAP change		\$ -	\$ -	\$ -
Incr./Decr. in H & W due to other		\$ -	\$ (22,381)	\$ (57,836)
Incr./Decr. in H & W due to +/- positions		\$ 617,222	\$ -	\$ -
Ave you budgeting at the CAP ?	Yes	Yes	Yes	Yes
Total \$ Change in H & W:		\$ 617,222	\$ (22,381)	\$ (57,836)
Changes in Other Benefits:				
One time benefit \$ included above:		\$ 2,072,890	\$ (366,557)	\$ -
Total Change from Prior Period		\$ 2,072,890	\$ (366,557)	\$ (223,128)
Adjusted Budget Amount	\$ 9,242,017	\$ 11,314,907	\$ 10,948,350	\$ 10,725,222
Please describe reason(s) for changes:				
		Re-establish Vacancies = 979,764		
		BSSER/EL/A-G = 527,564		
		Class Sch Emp = -10,715	Reclass to Unrestricted = -28,778	
		Extra Hrs/OT/Subs = -64,039	Class Emp PD = -166	
		Athletics/Donations = -3,728	Re-establish Budgets = 2,148	
		STRS Rate Adj (16.92% to 19.1%) = 163,256	STRS Rate Adj = No change	STRS Rate Adj = No change
		PERS Rate Adj (22.91% to 25.37%) = 98,443	PERS Rate Adj (25.37% to 25.2%) = -8,689	PERS Rate Adj (25.2% to 24.6%) = -30,982
		W/C Rate Adj (1.7128% to 1.7216%) = 2,825	Unemployment Rate Adj (.5% to .2%) = -49,313	Unemployment Rate Adj = No Change

Estimated Actuals Totals	Budget (Restricted Only) 2022-23	Projected (Restricted Only) 2023-24	Projected (Restricted Only) 2024-25
	% \$	% \$	% \$
	\$ 1,470,487	\$ (632,769)	\$ (2,276,796)
	\$ (3,289,356)	\$	\$
	\$ (1,818,869)	\$ (632,769)	\$ (2,276,796)
	\$ 5,105,895	\$ 4,477,336	\$ 2,195,530
\$ 6,923,964			

EXPENSES CONTI:

Objekt 4XXX:

% Increase(Decrease) included in:
 Flat \$ Increase(Decrease) included in:
 One time \$ included in:
 Total Change from Prior Period
 Adjusted Budget Amount

Please describe reason(s) for changes:

ESSER/ELO/A-G = 1,667,272
 21-22 Textbook Adoptions = -1,518,561
 Carryover = -1,320,877
 Allocation Changes = -57,284
 Sp Ed One-time = -102,502
 Re-establish Budgets = -139,501
 Athletics/Donations = -147,416

Decrease for S/C = -26,434
 ESSER/ELO = -2,250,362

Objekt 5XXX:

% Increase(Decrease) included in:
 Flat \$ Increase(Decrease) included in:
 One time \$ included in:
 Total Change from Prior Period
 Adjusted Budget Amount

Please describe reason(s) for changes:

ESSER/ELO/A-G = 1,088,579
 21-22 Textbook Adoptions = -46,721
 Carryover / Ending Fund Balance = -421,524
 Sp Ed One-time = -857,152
 Special Ed Contracts = 390,427
 Allocation Changes = 7,886
 Athletics/Donations = -301,179

ESSER/ELO = -2,216,667

Increase for S/C = 410
 Title I CSI = -171,987
 ELO = -565,368

Estimated Actuals Totals	Budget (Restricted Only) 2022-23	Projected (Restricted Only) 2023-24	Projected (Restricted Only) 2024-25
	% \$	% \$	% \$
	\$ 270,000	\$	\$
	\$ (280,518)	\$	\$
	\$ (10,518)	\$	\$
	\$ 270,000	\$ 270,000	\$ 270,000

21-22 One-time Expenditures = -277,821

Athletics/Donations = -2,697

Increase for RRM 3% = 260,000

Perkins Grant = 10,000

53 Other Outtro - Objects 7100-7299, 7400-7499

Estimated Actuals Totals	Budget (Restricted Only) 2022-23	Projected (Restricted Only) 2023-24	Projected (Restricted Only) 2024-25
	% \$	10 % \$	10 % \$
	\$ 123,785	\$ 90,501	\$ 99,551
	\$	\$	\$
	\$ 123,785	\$ 90,501	\$ 99,551
	\$ 905,006	\$ 995,506	\$ 1,095,056

Special Ed Transportation Increase

Estimated Special Ed Transportation Increase

Estimated Special Ed Transportation Increase

EXPENSES Cont.:

Object 6XXX:

- % Increase(Decrease) included in:
- Flat \$ Increase(Decrease) included in:
- One time \$ included in:
- Total Change from Prior Period
- Adjusted Budget Amount

Please describe reason(s) for changes:

Please describe reason(s) for changes:

Please fill out the form completely. Where ever the form asks for % and \$, or # and \$, please provide both. Please describe all "other changes". The documented assumptions must agree to the change from the prior period on the SACS MYP form. Thorough completion of the form will significantly reduce our need to contact you regarding questions, which could require further documentation. Thank you.

	Budget		Projected		Projected	
	2022-23		2023-24		2024-25	
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
ADM. BEGIN. FUND BAL. (Form 01 pg. 1 line F)(e)	\$ 34,344,245	\$ 8,712,589	\$ 31,784,499	\$ 6,666,296	\$ 34,307,758	\$ 5,075,305
ENDING FUND BALANCE	\$ 31,821,005	\$ 6,257,287				
COMPONENTS OF ENDING FUND BALANCE:						
Nonspendable Amounts						
Revolving Cash	15,000		15,000		15,000	
Notes	170,459		170,459		170,459	
Prepaid Expenditures						
All Others						
Restricted Balances		6,257,287		5,666,296		5,075,305
Committed Balances						
Stabilization Agreements						
Other Commitments	22,915,000		22,915,000		22,915,000	
Assigned Amounts						
Describe Other Assignments below:						
Add'l Reserve to 3.2% per Bond	239,597		282,543		413,485	
Total Other Assignments	239,597		282,543		413,485	
Reserve for Economic Uncertainties	3,593,565		3,551,019		3,420,077	
Unassigned/Unappropriated	4,696,984		5,891,448		7,353,738	
Special Reserve Fund - Non-Capital Outlay (D)						
Designated for Economic Uncertainties						
9789						

Please attach additional sheets as necessary.
Prepared By: _____
Donna Clark

Chief Business Official Signature or DSS's Superintendent Signature:
Rebecca Hall

Budget, July 1
General Fund
Multiyear Projections
Unrestricted

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	87,874,730.00	5.06%	92,324,645.00	4.03%	96,048,953.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	1,726,836.00	0.00%	1,726,836.00	0.00%	1,726,836.00
4. Other Local Revenues	8600-8799	1,002,626.00	0.00%	1,002,626.00	0.00%	1,002,626.00
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	(14,487,342.00)	1.60%	(14,719,295.00)	1.89%	(14,996,933.00)
6. Total (Sum lines A1 thru A5c)		76,116,850.00	5.54%	80,334,812.00	4.29%	83,781,482.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				37,442,343.00		37,934,683.00
b. Step & Column Adjustment				492,340.00		456,138.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	37,442,343.00	1.31%	37,934,683.00	1.20%	38,390,821.00
2. Classified Salaries						
a. Base Salaries				11,736,903.00		12,034,949.00
b. Step & Column Adjustment				103,320.00		70,407.00
c. Cost-of-Living Adjustment				194,728.00		
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	11,736,903.00	2.54%	12,034,949.00	0.59%	12,105,356.00
3. Employee Benefits	3000-3999	18,900,261.00	0.37%	18,969,374.00	0.29%	19,023,679.00
4. Books and Supplies	4000-4999	3,041,586.00	0.00%	3,041,586.00	0.00%	3,041,586.00
5. Services and Other Operating Expenditures	5000-5999	5,866,444.00	2.56%	6,016,444.00	2.49%	6,166,444.00
6. Capital Outlay	6000-6999	0.00	0.00%	300,000.00	0.00%	300,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,407,612.00	5.04%	1,478,626.00	4.02%	1,538,058.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,998,116.00)	-3.54%	(1,927,351.00)	-14.35%	(1,650,788.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	2,303,037.00	1.30%	2,333,037.00	1.29%	2,363,037.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		78,700,090.00	1.88%	80,181,348.00	1.37%	81,278,193.00

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(2,583,240.00)		153,464.00		2,503,289.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		34,214,245.00		31,631,005.00		31,784,469.00
2. Ending Fund Balance (Sum lines C and D1)		31,631,005.00		31,784,469.00		34,287,758.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	185,458.77		185,458.77		185,458.77
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	22,915,000.00		22,915,000.00		22,915,000.00
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,833,562.00		3,833,562.00		3,833,562.00
2. Unassigned/Unappropriated	9790	4,696,984.23		4,850,448.23		7,353,737.23
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		31,631,005.00		31,784,469.00		34,287,758.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,833,562.00		3,833,562.00		3,833,562.00
c. Unassigned/Unappropriated	9790	4,696,984.23		4,850,448.23		7,353,737.23
(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)		8,530,546.23		8,684,010.23		11,187,299.23
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.						
FY 23-24 - Paraprofessionals funded with Expanded Learning Grant are coming back to unrestricted due to loss of ELO Funding.						

Budget, July 1
General Fund
Multiyear Projections
Restricted

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	0.00%	0.00
2. Federal Revenues	8100-8299	14,489,869.00	-8.84%	13,209,459.00	-43.45%	7,470,219.00
3. Other State Revenues	8300-8599	7,705,345.00	0.00%	7,705,345.00	0.00%	7,705,345.00
4. Other Local Revenues	8600-8799	1,980,878.00	0.00%	1,980,876.00	0.00%	1,980,876.00
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	14,487,342.00	1.60%	14,719,295.00	1.89%	14,996,933.00
6. Total (Sum lines A1 thru A5c)		38,643,432.00	-2.71%	37,594,975.00	-14.53%	32,133,373.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				11,326,886.00		10,272,661.00
b. Step & Column Adjustment				140,562.00		136,969.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,194,787.00)		(637,536.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	11,326,886.00	-9.31%	10,272,661.00	-4.87%	9,772,094.00
2. Classified Salaries						
a. Base Salaries				5,110,923.00		4,968,916.00
b. Step & Column Adjustment				52,719.00		31,946.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(194,726.00)		(99,378.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,110,923.00	-2.78%	4,968,916.00	-1.36%	4,901,484.00
3. Employee Benefits	3000-3999	11,314,907.00	-3.24%	10,948,350.00	-2.04%	10,725,222.00
4. Books and Supplies	4000-4999	5,105,095.00	-12.39%	4,472,328.00	-50.91%	2,195,530.00
5. Services and Other Operating Expenditures	5000-5999	5,532,580.00	-13.32%	4,795,635.00	-46.22%	2,578,968.00
6. Capital Outlay	6000-6999	270,000.00	0.00%	270,000.00	0.00%	270,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	905,005.00	10.00%	995,506.00	10.00%	1,095,056.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,478,978.00	-4.78%	1,408,213.00	-19.64%	1,131,650.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	54,360.00	0.00%	54,360.00	0.00%	54,360.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		41,098,734.00	-7.09%	38,185,967.00	-14.30%	32,724,364.00

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(2,455,302.00)		(590,992.00)		(590,991.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		8,712,589.00		6,257,287.00		5,666,295.00
2. Ending Fund Balance (Sum lines C and D1)		6,257,287.00		5,666,295.00		5,075,304.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	6,257,287.00		5,666,295.00		5,075,304.00
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)		6,257,287.00		5,666,295.00		5,075,304.00
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.						
ESSER II, III. GEER II, Expanded Learning Opportunity grant wages and benefits are discontinued in 2023-24 and 2024-25 due to spending out the funding.						

Budget, July 1
General Fund
Multiyear Projections
Unrestricted/Restricted

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	87,874,730.00	5.06%	92,324,645.00	4.03%	96,048,953.00
2. Federal Revenues	8100-8299	14,489,869.00	-8.84%	13,209,459.00	-43.45%	7,470,219.00
3. Other State Revenues	8300-8599	9,432,181.00	0.00%	9,432,181.00	0.00%	9,432,181.00
4. Other Local Revenues	8600-8799	2,963,502.00	0.00%	2,963,502.00	0.00%	2,963,502.00
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)		114,760,282.00	2.76%	117,929,787.00	-1.71%	115,914,855.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				48,769,229.00		48,207,344.00
b. Step & Column Adjustment				632,902.00		593,107.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,194,787.00)		(637,536.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	48,769,229.00	-1.15%	48,207,344.00	-0.09%	48,162,915.00
2. Classified Salaries						
a. Base Salaries				16,847,826.00		17,003,865.00
b. Step & Column Adjustment				156,039.00		102,353.00
c. Cost-of-Living Adjustment				194,726.00		0.00
d. Other Adjustments				(194,726.00)		(99,378.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	16,847,826.00	0.93%	17,003,865.00	0.02%	17,006,840.00
3. Employee Benefits	3000-3999	30,215,188.00	-0.98%	29,917,724.00	-0.56%	29,748,901.00
4. Books and Supplies	4000-4999	8,146,681.00	-7.77%	7,513,912.00	-30.30%	5,237,116.00
5. Services and Other Operating Expenditures	5000-5999	11,399,024.00	-5.15%	10,812,079.00	-19.11%	8,745,412.00
6. Capital Outlay	6000-6999	270,000.00	111.11%	570,000.00	0.00%	570,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,312,617.00	6.98%	2,474,132.00	6.43%	2,633,114.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(519,138.00)	0.00%	(519,138.00)	0.00%	(519,138.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	2,357,397.00	1.27%	2,387,397.00	1.26%	2,417,397.00
h. 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)		119,798,824.00	-1.19%	118,367,315.00	-3.69%	114,002,557.00

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 B1f)		(5,038,542.00)		(437,528.00)		1,912,298.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		42,926,834.00		37,888,292.00		37,450,764.00
2. Ending Fund Balance (Sum lines C and D1)		37,888,292.00		37,450,764.00		39,363,062.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	185,458.77		185,458.77		185,458.77
b. Restricted	9740	6,257,287.00		5,866,295.00		5,075,304.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	22,915,000.00		22,915,000.00		22,915,000.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,833,562.00		3,833,562.00		3,833,562.00
2. Unassigned/Unappropriated	9790	4,696,984.23		4,850,448.23		7,353,737.23
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		37,888,292.00		37,450,764.00		39,363,062.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,833,562.00		3,833,562.00		3,833,562.00
c. Unassigned/Unappropriated	9790	4,696,984.23		4,850,448.23		7,353,737.23
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)		8,530,546.23		8,684,010.23		11,187,299.23
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		7.12%		7.34%		9.81%
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?	No					
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 (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)		0.00		0.00		0.00
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)		7,696.67		7,696.67		7,696.67
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		119,798,824.00		118,367,315.00		114,002,557.00
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)		119,798,824.00		118,367,315.00		114,002,557.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3.00%		3.00%		3.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		3,593,964.72		3,551,019.45		3,420,076.71
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		3,593,964.72		3,551,019.45		3,420,076.71
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Resources Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	90,927,872.00	0.00	90,927,872.00	87,874,730.00	0.00	87,874,730.00	-3.4%
2) Federal Revenue		8100-8299	0.00	9,633,673.00	9,633,673.00	0.00	14,489,869.00	14,489,869.00	50.4%
3) Other State Revenue		8300-8599	1,726,836.00	13,700,416.00	15,427,252.00	1,726,836.00	7,705,345.00	9,432,181.00	-38.9%
4) Other Local Revenue		8600-8799	1,226,335.00	2,945,888.00	4,172,203.00	1,002,626.00	1,960,876.00	2,963,502.00	-29.0%
5) TOTAL REVENUES			93,880,843.00	26,279,957.00	120,160,800.00	90,604,192.00	24,156,090.00	114,760,282.00	-4.5%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	36,867,877.00	7,890,988.00	44,758,865.00	37,442,343.00	11,326,866.00	48,769,229.00	9.0%
2) Classified Salaries		2000-2999	11,321,950.00	4,207,016.00	15,528,966.00	11,736,903.00	5,110,923.00	16,847,826.00	8.5%
3) Employee Benefits		3000-3999	16,966,832.00	9,242,017.00	26,208,849.00	18,900,281.00	11,314,907.00	30,215,188.00	15.3%
4) Books and Supplies		4000-4999	4,267,421.00	6,923,984.00	11,191,385.00	3,041,596.00	5,105,095.00	8,146,691.00	-27.2%
5) Services and Other Operating Expenditures		5000-5999	5,522,710.00	5,672,264.00	11,194,974.00	5,866,444.00	5,532,580.00	11,399,024.00	1.8%
6) Capital Outlay		6000-6999	589,888.00	280,518.00	870,407.00	0.00	270,000.00	270,000.00	-69.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,333,616.00	761,220.00	2,115,038.00	1,407,612.00	905,005.00	2,312,617.00	9.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,919,128.00)	1,353,209.00	(565,919.00)	(1,998,116.00)	1,478,976.00	(519,138.00)	-8.3%
9) TOTAL EXPENDITURES			74,951,369.00	36,351,196.00	111,302,565.00	76,397,053.00	41,044,374.00	117,441,427.00	5.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			18,929,474.00	(10,071,236.00)	8,858,235.00	14,207,139.00	(16,888,284.00)	(2,681,145.00)	-180.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In									
b) Transfers Out									
2) Other Sources/Uses									
a) Sources									
b) Uses									
3) Contributions									
4) TOTAL OTHER FINANCING SOURCES/USES									
			(13,990,751.00)	11,458,317.00	(2,532,434.00)	(18,790,979.00)	14,432,982.00	(2,357,997.00)	-6.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			4,938,723.00	1,387,076.00	6,325,801.00	(2,563,240.00)	(2,456,302.00)	(5,038,542.00)	-179.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									

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	29,275,522.00	7,325,511.00	36,601,033.00	34,214,245.00	8,712,589.00	42,926,834.00	17.3%
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)			29,275,522.00	7,325,511.00	36,601,033.00	34,214,245.00	8,712,589.00	42,926,834.00	17.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			29,275,522.00	7,325,511.00	36,601,033.00	34,214,245.00	8,712,589.00	42,926,834.00	17.3%
2) Ending Balance, June 30 (E + F1e)			34,214,245.00	8,712,589.00	42,926,834.00	31,631,005.00	6,257,287.00	37,888,292.00	-11.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	15,000.00	0.00	15,000.00	15,000.00	0.00	15,000.00	0.0%
Stores		9712	170,458.77	0.00	170,458.77	170,458.77	0.00	170,458.77	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	8,712,589.00	8,712,589.00	0.00	6,257,287.00	6,257,287.00	-28.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	22,915,000.00	0.00	22,915,000.00	22,915,000.00	0.00	22,915,000.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	3,644,790.00	0.00	3,644,790.00	3,833,582.00	0.00	3,833,582.00	5.2%
Unassigned/Unappropriated Amount		9790	7,468,998.23	0.00	7,468,998.23	4,686,984.23	0.00	4,686,984.23	-37.1%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	39,368,656.57	608,784.98	39,977,441.55				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	37,448.54	32,019.58	69,468.12				
c) in Revolving Cash Account		9130	15,000.00	0.00	15,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	88,310.73	216,670.68	302,981.41				
4) Due from Grantor Government		9290	0.00	0.00	0.00				

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)	
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	170,458.77	0.00	170,458.77				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			39,877,875.61	857,475.24	40,535,350.85				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	1,205,570.97	11,335.70	1,216,906.67				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unseamed Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			1,205,570.97	11,335.70	1,216,906.67				
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)			38,472,304.64	846,139.54	39,318,444.18				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	53,159,492.00	0.00	53,159,492.00	52,663,032.00	0.00	52,663,032.00	-0.9%
Education Protection Account State Aid - Current Year		8012	22,239,027.00	0.00	22,239,027.00	20,310,330.00	0.00	20,310,330.00	-8.7%
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	77,648.00	0.00	77,648.00	77,648.00	0.00	77,648.00	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	10,847,348.00	0.00	10,847,348.00	10,847,348.00	0.00	10,847,348.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Total Fund col. A + B (C)		Total Fund col. D + E (F)				
			Unrestricted (A)	Restricted (B)	Unrestricted (D)	Restricted (E)			
Unsecured Roll Taxes		8042	536,277.00	0.00	536,277.00	0.00	536,277.00	0.0%	
Prior Years' Taxes		8043	6,189.00	0.00	6,189.00	0.00	6,189.00	0.0%	
Supplemental Taxes		8044	369,613.00	0.00	369,613.00	0.00	369,613.00	0.0%	
Education Revenue Augmentation Fund (ERAF)		8045	4,732,253.00	0.00	4,732,253.00	0.00	4,732,253.00	0.0%	
Community Redevelopment Funds (SB 617/698/1992)		8047	547,598.00	0.00	547,598.00	0.00	0.00	-100.0%	
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%	
Miscellaneous Funds (EC 41604)		8081	0.00	0.00	0.00	0.00	0.00	0.0%	
Royalties and Bonuses		8082	0.00	0.00	0.00	0.00	0.00	0.0%	
Other In-Lieu Taxes		8089	0.00	0.00	0.00	0.00	0.00	0.0%	
Less: Non-LCFF (60%) Adjustment									
Subtotal, LCFF Sources			92,515,445.00	0.00	92,515,445.00	0.00	89,542,690.00	-3.2%	
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(690,424.00)		(690,424.00)			0.0%	
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%	
Transfers to Charter Schools in Lieu of Property Taxes		8098	(897,349.00)	0.00	(897,349.00)	0.00	(977,536.00)	8.9%	
Property Taxes Transfers		8097	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	0.0%	
TOTAL, LCFF SOURCES			90,927,672.00	0.00	90,927,672.00	0.00	87,874,730.00	-3.4%	
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%	
Special Education Entitlement		8181	0.00	1,505,124.00	1,505,124.00	1,505,124.00	1,505,124.00	0.0%	
Special Education Discretionary Grants		8182	0.00	30,992.00	30,992.00	30,992.00	30,992.00	0.0%	
Child Nutrition Programs		8220	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	0.0%	
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%	
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%	
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%	
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%	
Interagency Contracts Between LEAs		8285	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	0.0%	
Title I, Part A, Basic	3010	8290	0.00	3,036,625.00	3,036,625.00	2,292,446.00	2,292,446.00	-24.5%	

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	0.00	0.00	0.0%	
Title II, Part A, Supporting Effective Instruction	4035	8290	445,274.30	445,274.30	445,274.00	269,271.00	269,271.00	269,271.00	-39.5%	
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Title III, Part A, English Learner Program	4203	8290	225,717.00	225,717.00	225,717.00	127,998.00	127,998.00	127,998.00	-43.3%	
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630									
Other NCLB / Every Student Succeeds Act		8290	186,591.00	186,591.00	186,591.00	182,578.00	182,578.00	182,578.00	-2.2%	
Career and Technical Education	3500-3599	8290	67,739.00	67,739.00	67,739.00	84,850.00	84,850.00	84,850.00	25.3%	
All Other Federal Revenue	All Other	8290	4,135,611.00	4,135,611.00	4,135,611.00	9,996,610.00	9,996,610.00	9,996,610.00	141.7%	
TOTAL, FEDERAL REVENUE			9,633,673.00	9,633,673.00	9,633,673.00	14,489,869.00	14,489,869.00	14,489,869.00	50.4%	
OTHER STATE REVENUE										
Other State Apportionments										
RCC/IF Entitlement										
Prior Years	6360	8319	0.00	0.00	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	0.00	0.00	0.0%	
Prior Years	6500	8319	0.00	0.00	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	251,372.00	251,372.00	251,372.00	0.00	0.00	0.00	-100.0%	
Mandated Costs Reimbursements		8550	366,836.00	366,836.00	366,836.00	366,836.00	366,836.00	366,836.00	0.0%	
Lottery - Unrestricted and Instructional Materials		8560	1,335,000.00	425,000.00	1,760,000.00	1,335,000.00	425,000.00	1,760,000.00	0.0%	
Tax Relief Subventions										
Restricted Levies - Other										
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Pass-Through Revenues from										
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
After School Education and Safety (ASES)	6010	8590	1,343,021.00	1,343,021.00	1,343,021.00	1,065,986.00	1,065,986.00	1,065,986.00	-19.1%	
Charter School Facility Grant	6030	8590	0.00	0.00	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	0.00	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)	
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		698,425.00	698,425.00		508,485.00	508,485.00	-27.2%
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	25,000.00	10,882,598.00	11,007,598.00	25,000.00	5,685,872.00	5,710,872.00	-48.1%
TOTAL, OTHER STATE REVENUE			1,726,836.00	13,700,416.00	15,427,252.00	1,726,836.00	7,705,345.00	9,432,181.00	-38.9%
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	33,470.00	0.00	33,470.00	0.00	0.00	0.00	-100.0%
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	307,582.00	0.00	307,582.00	307,582.00	0.00	305,328.00	-0.7%
Interest		8660	125,000.00	0.00	125,000.00	150,000.00	0.00	150,000.00	20.0%
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

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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8688	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	0.30	0.30	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	760,273.00	592,462.00	1,352,735.00	547,287.00	89,354.00	636,641.00	-52.9%
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 Appointments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00			0.00	0.0%
From County Offices	6500	8792	2,353,406.00		2,353,406.00		1,871,522.00	1,871,522.00	-20.5%
From JPAs	6500	8793		0.00	0.00			0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8781		0.00	0.00			0.00	0.0%
From County Offices	6360	8782		0.00	0.00			0.00	0.0%
From JPAs	6360	8793		0.00	0.00			0.00	0.0%
Other Transfers of Appointments									
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	8783	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			1,226,335.00	2,945,868.00	4,172,203.00	1,002,626.00	1,960,876.00	2,963,502.00	-28.0%
TOTAL, REVENUES			93,980,943.00	26,278,957.00	120,160,800.00	90,604,192.00	24,158,090.00	114,760,282.00	-4.5%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	31,052,835.00	5,225,216.00	36,278,051.00	31,208,840.00	7,510,237.00	38,719,077.00	6.7%
Certificated Pupil Support Salaries		1200	1,952,682.00	2,122,257.00	3,774,939.00	2,093,440.00	3,009,684.00	5,103,124.00	35.2%
Certificated Supervisors' and Administrators' Salaries		1300	3,893,540.00	543,515.00	4,437,055.00	3,871,243.00	806,965.00	4,678,208.00	5.4%
Other Certificated Salaries		1900	268,820.00	0.00	268,820.00	268,820.00	0.00	268,820.00	0.0%

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

Description	Resources 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			36,867,877.00	7,890,888.00	44,758,865.00	37,442,343.00	11,326,866.00	48,769,229.00	9.0%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	356,029.00	2,242,116.00	2,598,145.00	506,411.00	2,849,394.00	3,356,805.00	29.2%
Classified Support Salaries		2200	4,252,812.00	979,883.00	5,232,695.00	4,391,788.00	1,176,128.00	5,567,916.00	6.4%
Classified Supervisors' and Administrators' Salaries		2300	1,803,706.00	287,156.00	2,070,862.00	1,809,622.00	267,155.00	2,076,777.00	0.3%
Clerical, Technical and Office Salaries		2400	2,959,547.00	244,757.00	3,204,304.00	3,082,284.00	264,933.00	3,327,197.00	3.8%
Other Classified Salaries		2900	1,949,858.00	473,104.00	2,422,960.00	1,964,818.00	554,313.00	2,519,131.00	4.0%
TOTAL, CLASSIFIED SALARIES			11,321,950.00	4,207,016.00	15,528,966.00	11,736,803.00	5,110,923.00	16,847,826.00	8.5%
EMPLOYEE BENEFITS									
STRS		3101-3102	6,073,150.00	6,362,920.00	12,436,070.00	6,996,356.00	7,186,643.00	14,185,001.00	14.1%
PERS		3201-3202	2,479,282.00	916,796.00	3,396,088.00	3,009,393.00	1,330,781.00	4,340,174.00	27.8%
OASDI/Medicare/Alternative		3301-3302	1,331,908.00	427,132.00	1,759,040.00	1,379,874.00	546,607.00	1,926,481.00	9.5%
Health and Welfare Benefits		3401-3402	5,635,039.00	1,266,473.00	6,901,512.00	6,002,231.00	1,883,685.00	7,885,926.00	14.3%
Unemployment Insurance		3501-3502	240,263.00	61,415.00	301,678.00	245,795.00	92,186.00	327,923.00	8.7%
Workers' Compensation		3601-3602	824,759.00	207,281.00	1,032,040.00	846,690.00	282,983.00	1,129,683.00	9.5%
OPEB, Allocated		3701-3702	382,421.00	0.00	382,421.00	420,000.00	0.00	420,000.00	9.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			16,968,632.00	9,242,017.00	26,208,649.00	18,900,281.00	11,314,907.00	30,215,188.00	15.3%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	12,962.00	1,887,311.00	1,900,273.00	1,500.00	302,000.00	303,500.00	-84.0%
Books and Other Reference Materials		4200	73,301.00	73,202.00	146,503.00	8,800.00	24,450.00	33,250.00	-77.3%
Materials and Supplies		4300	3,500,247.00	4,532,453.00	8,032,700.00	2,659,584.00	4,719,645.00	7,379,229.00	-8.1%
Noncapitalized Equipment		4400	680,911.00	430,988.00	1,111,909.00	371,702.00	69,000.00	430,702.00	-61.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,267,421.00	6,923,964.00	11,191,385.00	3,041,586.00	5,105,085.00	8,146,681.00	-27.2%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	1,859,639.00	1,859,639.00	30,000.00	1,540,000.00	1,570,000.00	-15.6%
Travel and Conferences		5200	93,724.00	136,961.00	230,685.00	70,124.00	112,202.00	182,326.00	-21.0%
Dues and Memberships		5300	38,315.00	26,468.00	64,773.00	40,169.00	7,900.00	48,069.00	-25.8%
Insurance		5400 - 5450	0.00	0.00	0.00	25,000.00	0.00	25,000.00	New
Operations and Housekeeping Services		5500	1,785,750.00	8,700.00	1,794,450.00	1,651,250.00	1,200.00	1,652,450.00	-7.9%

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

Lincoln Unified
San Joaquin County

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	349,574.00	667,144.00	1,016,718.00	370,996.00	561,391.00	952,387.00	-6.3%
Transfers of Direct Costs		5710	(96,278.00)	98,278.00	0.00	(103,714.00)	103,714.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(13,156.00)	24,978.00	11,822.00	(16,075.00)	24,500.00	8,425.00	-28.7%
Professional/Consulting Services and Operating Expenditures		5800	2,578,201.00	2,625,122.30	5,203,323.00	2,981,594.00	3,161,673.00	6,143,267.00	18.1%
Communications		5900	788,580.00	224,984.00	1,013,564.00	817,100.00	0.00	817,100.00	-19.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,522,710.00	5,672,264.00	11,194,974.00	5,866,444.00	5,532,580.00	11,399,024.00	1.8%
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	173,684.00	173,684.00	0.00	250,000.00	250,000.00	43.9%
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	589,889.00	106,834.00	696,723.00	0.00	20,000.00	20,000.00	-97.1%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			589,889.00	280,518.00	870,407.00	0.00	270,000.00	270,000.00	-69.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Attendance Agreements		7130	0.00	5,000.00	5,000.00	0.00	5,000.00	5,000.00	0.0%
State Special Schools									
Tuition, Excess Costs, and/or Deficit Payments		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to Districts or Charter Schools		7142	1,333,818.00	776,220.00	2,110,038.00	1,407,612.00	900,005.00	2,307,617.00	9.4%
Payments to County Offices		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs									
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

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	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	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	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,333,618.00	761,220.00	2,115,038.00	1,407,612.00	905,005.00	2,312,617.00	9.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,353,209.00)	1,353,209.00	0.00	(1,478,978.00)	1,478,978.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(565,919.00)	0.00	(565,919.00)	(518,138.00)	0.00	(518,138.00)	-8.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,919,128.00)	1,353,209.00	(565,919.00)	(1,998,116.00)	1,478,978.00	(518,138.00)	-8.3%
TOTAL, EXPENDITURES			74,951,369.00	36,351,196.00	111,302,565.00	76,397,053.00	41,044,374.00	117,441,427.00	5.5%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	500,000.00	0.00	500,000.00	500,000.00	0.00	500,000.00	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	600,000.00	0.00	600,000.00	350,000.00	0.00	350,000.00	-41.7%

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)	
Other Authorized Interfund Transfers Out		7619	1,345,783.00	86,651.00	1,432,434.00	1,453,037.00	54,360.00	1,507,397.00	5.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,445,783.00	86,651.00	2,532,434.00	2,303,037.00	54,360.00	2,357,397.00	-6.9%
OTHER SOURCES/USES									
State Appointments		8831	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Appointments									
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7689	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	(11,544,968.00)	11,544,968.00	0.00	(14,487,342.00)	14,487,342.00	0.00	0.0%
Contributions from Restricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(11,544,968.00)	11,544,968.00	0.00	(14,487,342.00)	14,487,342.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (e-b + c - d + e)			(13,980,751.00)	11,458,317.00	(2,532,434.00)	(16,790,379.00)	14,432,982.00	(2,357,397.00)	-6.9%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	90,927,672.00	0.00	90,927,672.00	87,874,730.00	0.00	87,874,730.00	-3.4%
2) Federal Revenue		8100-8299	0.00	9,633,673.00	9,633,673.00	0.00	14,489,868.00	14,489,868.00	50.4%
3) Other State Revenue		8300-8599	1,726,836.00	13,700,416.00	15,427,252.00	1,726,836.00	7,705,345.00	9,432,181.00	-38.9%
4) Other Local Revenue		8600-8799	1,226,335.00	2,945,868.00	4,172,203.00	1,002,626.00	1,960,876.00	2,963,502.00	-29.0%
5) TOTAL, REVENUES			93,880,843.00	26,279,957.00	120,160,800.00	90,604,192.00	24,159,090.00	114,763,282.00	-4.5%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		46,907,028.00	23,323,884.00	70,230,912.00	47,595,318.00	26,894,623.00	74,489,941.00	6.1%
2) Instruction - Related Services	2000-2999		7,253,137.00	759,578.00	8,012,715.00	7,500,587.00	1,076,821.00	8,577,408.00	7.0%
3) Pupil Services	3000-3999		4,974,676.00	6,096,763.00	11,071,439.00	5,450,033.00	6,659,798.00	12,309,771.00	11.2%
4) Ancillary Services	4000-4999		243,442.00	592,613.00	836,055.00	234,084.00	108,424.00	342,508.00	-59.0%
5) Community Services	5000-5999		45,035.00	0.00	45,035.00	29,250.00	0.00	29,250.00	-35.1%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		4,057,634.00	1,425,055.00	5,482,689.00	4,216,898.00	1,521,052.00	5,737,950.00	4.7%
8) Plant Services	8000-8999		10,136,599.00	3,372,085.00	13,508,684.00	9,963,271.00	3,679,911.00	13,642,182.00	1.0%
9) Other Outgo	9000-9999	Except 7600-7699	1,333,818.00	781,220.00	2,115,038.00	1,407,612.00	905,005.00	2,312,617.00	9.3%
10) TOTAL, EXPENDITURES			74,951,369.00	36,351,186.00	111,302,555.00	76,397,053.00	41,044,374.00	117,441,427.00	5.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			18,929,474.00	(10,071,239.00)	8,858,235.00	14,207,138.00	(16,858,284.00)	(2,681,145.00)	-130.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,445,783.00	86,651.00	2,532,434.00	2,303,037.00	54,360.00	2,357,397.00	-6.9%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7669	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(11,544,968.00)	11,544,968.00	0.00	(14,487,342.00)	14,487,342.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(13,990,751.00)	11,458,317.00	(2,532,434.00)	(16,790,379.00)	14,432,982.00	(2,357,397.00)	-6.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			4,938,723.00	1,387,078.00	6,325,801.00	(2,583,240.00)	(2,455,302.00)	(5,038,542.00)	-179.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									

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

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	29,275,522.00	7,325,511.00	36,601,033.00	34,214,245.00	8,712,589.00	42,926,834.00	17.3%
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)			29,275,522.00	7,325,511.00	36,601,033.00	34,214,245.00	8,712,589.00	42,926,834.00	17.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			29,275,522.00	7,325,511.00	36,601,033.00	34,214,245.00	8,712,589.00	42,926,834.00	17.3%
2) Ending Balance, June 30 (E + F1e)			34,214,245.00	8,712,589.00	42,926,834.00	31,831,005.00	6,257,287.00	37,888,292.00	-11.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	15,000.00	0.00	15,000.00	15,000.00	0.00	15,000.00	0.0%
Stores		9712	170,458.77	0.00	170,458.77	170,458.77	0.00	170,458.77	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	8,712,589.00	8,712,589.00	0.00	6,257,287.00	6,257,287.00	-28.2%
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	22,915,000.00	0.00	22,915,000.00	22,915,000.00	0.00	22,915,000.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	3,844,780.00	0.00	3,844,780.00	3,833,582.00	0.00	3,833,582.00	5.2%
Unassigned/Unappropriated Amount		9790	7,468,996.23	0.00	7,468,996.23	4,696,984.23	0.00	4,696,984.23	-37.1%

Budget, July 1
 General Fund/County School Services Fund
 Exhibit: Restricted Balance Detail

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 Form 01
 D888FDZG6F(2022-23)

Lincoln Unified
 San Joaquin County

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
2600	Expanded Learning Opportunities Program	1,426,717.00	1,049,253.00
5840	Educator Effectiveness, FY 2021-22	488,096.00	488,096.00
6266	Lottery: Instructional Materials	1,450,006.00	1,450,006.00
6300	Child Nutrition: Kitchen	1,427,050.00	1,427,050.00
7026	Child Nutrition: Infrastructure Upgrade Funds	205,721.00	205,721.00
7029	Child Nutrition: Food Service Staff Training Funds	45,651.00	45,651.00
7412	A-G Access/Success Grant	485,917.00	310,611.00
7413	A-G Learning Loss Mitigation Grant	174,670.00	116,448.00
7425	Expanded Learning Opportunities (ELO) Grant	1,585,070.00	0.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	289,241.00	0.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	754,008.00	754,008.00
9010	Other Restricted Local	410,442.00	410,442.00
Total, Restricted Balance		8,712,589.00	8,257,287.00

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	250,000.00	250,000.00	0.0%
5) TOTAL, REVENUES			250,000.00	250,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	27,045.00	27,045.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	222,955.00	222,955.00	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			250,000.00	250,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	411,896.00	411,896.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
c) As of July 1 - Audited (F1a + F1b)			411,896.00	411,896.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			411,896.00	411,896.00	0.0%
2) Ending Balance, June 30 (E + F1e)			411,896.00	411,896.00	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	411,896.00	411,896.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury					
1) Fair Value Adjustment to Cash in County Treasury		9110	0.00		
		9111	0.00		
b) in Banks					
		9120	411,895.63		
c) in Revolving Cash Account					
		9130	0.00		
d) with Fiscal Agent/Trustee					
		9135	0.00		
e) Collections Awaiting Deposit					
		9140	0.00		
2) Investments					
		9150	0.00		
3) Accounts Receivable					
		9200	0.00		
4) Due from Grantor Government					
		9290	0.00		
5) Due from Other Funds					
		9310	0.00		
6) Stores					
		9320	0.00		
7) Prepaid Expenditures					
		9330	0.00		
8) Other Current Assets					
		9340	0.00		
9) TOTAL, ASSETS					
			411,895.63		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources					
		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS					
			0.00		
I. LIABILITIES					
1) Accounts Payable					
		9500	0.00		
2) Due to Grantor Governments					
		9590	0.00		
3) Due to Other Funds					
		9610	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			411,895.63		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	250,000.00	250,000.00	0.0%
TOTAL, REVENUES			250,000.00	250,000.00	0.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	27,045.00	27,045.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			27,045.00	27,045.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	2,015.00	2,015.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	220,940.00	220,940.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			222,955.00	222,955.00	0.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			250,000.00	250,000.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	250,000.00	250,000.00	0.0%
5) TOTAL, REVENUES			250,000.00	250,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		250,000.00	250,000.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			250,000.00	250,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9781	411,896.00	411,896.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			411,896.00	411,896.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			411,896.00	411,896.00	0.0%
2) Ending Balance, June 30 (E + F1e)			411,896.00	411,896.00	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	411,896.00	411,896.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
8210	Student Activity Funds	411,896.00	411,896.00
Total, Restricted Balance		411,896.00	411,896.00

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	3,770,562.00	4,018,879.00	6.6%
2) Federal Revenue		8100-8299	0.00	122,106.00	New
3) Other State Revenue		8300-8599	240,003.00	95,219.00	-80.3%
4) Other Local Revenue		8600-8799	5,453.00	4,900.00	-10.1%
5) TOTAL, REVENUES			4,016,018.00	4,241,104.00	5.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	2,276,294.00	2,454,168.00	7.8%
2) Classified Salaries		2000-2999	356,769.00	356,635.00	0.5%
3) Employee Benefits		3000-3999	535,553.00	623,637.00	16.4%
4) Books and Supplies		4000-4999	191,782.00	141,941.00	-26.0%
5) Services and Other Operating Expenditures		5000-5999	510,858.00	500,829.00	-2.0%
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	250,312.00	223,057.00	-10.9%
9) TOTAL, EXPENDITURES			4,121,598.00	4,302,267.00	4.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(105,580.00)	(61,163.00)	-42.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	86,651.00	54,360.00	-37.3%
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			86,651.00	54,360.00	-37.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(18,929.00)	(6,803.00)	-64.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,287,981.00	1,279,062.00	-1.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,287,981.00	1,279,062.00	-1.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,287,981.00	1,279,062.00	-1.6%
2) Ending Balance, June 30 (E + F1e)			1,279,062.00	1,272,259.00	-0.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	938,333.00	1,052,196.00	12.1%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9789	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) In County Treasury					
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
2) In Banks		9120	2,863.61		
b) In Banks					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
c) In Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	33,346.42		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,436,768.45		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflow of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	210.75		
2) Due to Grantor Governments		9580	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			210.75		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G9 + H2) - (I6 + J2)			1,436,558.70		
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	2,944,421.00	3,126,187.00	6.2%
Education Protection Account State Aid - Current Year		8012	81,388.00	81,388.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	744,753.00	811,304.00	8.9%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			3,770,562.00	4,018,879.00	6.6%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8280	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4128, 4127, 4128, 5630	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
All Other Federal Revenue	All Other	8290	0.00	122,106.00	New
TOTAL, FEDERAL REVENUE			0.00	122,106.00	New
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	7,719.00	7,719.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	87,500.00	87,500.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	8230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	144,784.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			240,003.00	95,219.00	-60.3%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Sale of Publications					
		8632	0.00	0.00	0.0%
Food Service Sales					
		8634	0.00	0.00	0.0%
All Other Sales					
		8639	0.00	0.00	0.0%
Leases and Rentals					
		8650	0.00	0.00	0.0%
Interest					
		8660	5,000.00	4,900.00	-2.0%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees					
		8673	0.00	0.00	0.0%
Transportation Fees From					
Individuals					
		8675	0.00	0.00	0.0%
Interagency Services					
		8677	0.00	0.00	0.0%
All Other Fees and Contracts					
		8689	0.00	0.00	0.0%
All Other Local Revenue					
		8699	453.00	0.00	-100.0%
Tuition					
		8710	0.00	0.00	0.0%
All Other Transfers In					
		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools					
	6500	8791	0.00	0.00	0.0%
From County Offices					
	6500	8792	0.00	0.00	0.0%
From JPAs					
	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools					
	All Other	8791	0.00	0.00	0.0%
From County Offices					
	All Other	8792	0.00	0.00	0.0%
From JPAs					
	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,453.00	4,900.00	-10.1%
TOTAL, REVENUES			4,018,918.00	4,241,104.00	5.6%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries					
		1100	1,933,323.00	2,078,405.00	7.5%
Certificated Pupil Support Salaries					
		1200	53,545.00	81,338.00	51.9%
Certificated Supervisors' and Administrators' Salaries					
		1300	289,426.00	294,425.00	1.7%
Other Certificated Salaries					
		1900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, CERTIFICATED SALARIES			2,276,294.00	2,454,168.00	7.8%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	24,490.00	17,341.00	-29.2%
Classified Support Salaries		2200	216,458.00	216,678.00	0.1%
Classified Supervisors' and Administrators' Salaries		2300	54,644.00	59,765.00	9.4%
Clerical, Technical and Office Salaries		2400	32,551.00	37,385.00	14.8%
Other Classified Salaries		2800	28,646.00	27,486.00	-4.0%
TOTAL, CLASSIFIED SALARIES			356,789.00	358,635.00	0.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	328,488.00	408,384.00	24.3%
PERS		3201-3202	60,594.00	69,914.00	15.4%
OASDI/Medicare/Alternative		3301-3302	59,376.00	61,817.00	4.1%
Health and Welfare Benefits		3401-3402	28,821.00	21,032.00	-27.0%
Unemployment Insurance		3501-3502	13,209.00	14,064.00	6.5%
Workers' Compensation		3601-3602	45,065.00	48,426.00	7.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			536,553.00	623,637.00	16.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	7,000.00	New
Books and Other Reference Materials		4200	1,598.00	100.00	-93.7%
Materials and Supplies		4300	167,758.00	134,841.00	-19.6%
Noncapitalized Equipment		4400	22,436.00	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			191,792.00	141,941.00	-26.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	8,186.00	20,415.00	149.4%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	38,982.00	8,225.00	-78.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,900.00	2,275.00	19.7%
Professional/Consulting Services and Operating Expenditures		5800	461,164.00	468,864.00	1.8%
Communications		5900	626.00	50.00	-92.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			510,658.00	500,828.00	-2.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	250,312.00	223,057.00	-10.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			250,312.00	223,057.00	-10.9%
TOTAL, EXPENDITURES			4,121,598.00	4,302,267.00	4.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	86,651.00	54,360.00	-37.3%
(a) TOTAL, INTERFUND TRANSFERS IN			86,651.00	54,360.00	-37.3%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			86,651.00	54,360.00	-37.3%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	3,770,562.00	4,016,879.00	6.6%
2) Federal Revenue		8100-8299	0.00	122,106.00	New
3) Other State Revenue		8300-8599	240,003.00	95,219.00	-60.3%
4) Other Local Revenue		8600-8799	5,453.00	4,900.00	-10.1%
5) TOTAL, REVENUES			4,016,018.00	4,241,104.00	5.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,619,861.00	2,788,958.00	6.5%
2) Instruction - Related Services	2000-2999		534,246.00	551,977.00	3.3%
3) Pupil Services	3000-3999		63,343.00	98,476.00	55.5%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		681,062.00	632,396.00	-7.1%
8) Plant Services	8000-8999		223,066.00	230,460.00	3.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,121,598.00	4,302,267.00	4.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(105,580.00)	(61,163.00)	-42.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	66,651.00	54,360.00	-37.3%
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			66,651.00	54,360.00	-37.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(18,929.00)	(6,803.00)	-64.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,297,991.00	1,279,062.00	-1.5%
b) Audit Adjustments		9783	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,297,991.00	1,279,062.00	-1.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,297,991.00	1,279,062.00	-1.5%
2) Ending Balance, June 30 (E + F1e)			1,279,062.00	1,272,259.00	-0.5%
Components of Ending Fund Balance					
a) Nonexpendable					
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	340,729.00	220,063.00	-35.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	938,333.00	1,052,198.00	12.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
6268	Educator Effectiveness, FY 2021-22	61,817.00	61,817.00
6300	Lottery : Instructional Materials	156,564.00	156,564.00
7311	Classified School Employee Professional Development Block Grant	1,682.00	1,682.00
7425	Expanded Learning Opportunities (ELO) Grant	120,866.00	0.00
Total, Restricted Balance		340,729.00	220,063.00

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFE 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	52,118.00	50,000.00	-4.1%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			52,118.00	50,000.00	-4.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	55,861.00	60,332.00	8.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	17,875.00	20,561.00	15.0%
4) Books and Supplies		4000-4999	200.00	500.00	150.0%
5) Services and Other Operating Expenditures		5000-5999	5,775.00	5,000.00	-13.4%
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	3,986.00	4,319.00	8.4%
9) TOTAL, EXPENDITURES			83,697.00	90,712.00	8.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(31,579.00)	(40,712.00)	28.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	31,579.00	40,712.00	28.9%
b) Transfers Out		7800-7829	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8830-8879	0.00	0.00	0.0%
b) Uses		7830-7899	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			31,579.00	40,712.00	28.9%
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	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	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	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	(25,085.28)		
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
c) In Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustees		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
8) TOTAL, ASSETS			(25,085.28)		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9840	0.00		
5) Unearned Revenue		9850	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9890	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G9 + H2) - (I6 + J2)			(25,085.28)		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs					
		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources					
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources					
Adult Education Program					
	5391	8590	52,118.00	50,000.00	-4.1%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			52,118.00	50,000.00	-4.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%