

LARKSPUR-CORTE MADERA SCHOOL DISTRICT

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2022-2023 BUDGET ADOPTION

June 17, 2022



2022-2023 BUDGET ADOPTION

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Larkspur-Corte Madera School District



To: Dr. Brett Geithman, Superintendent
From: Paula Rigney, Chief Business Official
Date: June 16 and 17, 2022
Re: 2022-2023 Budget Adoption – All Funds

BUDGET NEWS

The Governor's May Revise was announced on May 13, 2022. The revised state budget, as it impacts education, was similar in nature to his January proposal in terms of programs. The May Revise was more positive in nature in the area of revenues, as California and the nation are bouncing back from the initial dark days of the health pandemic that has gripped the state for nearly two years. Governor Gavin Newsom balances his robust spending proposals in the areas of: the public education's rainy-day fund, 6.56% COLA, \$8B one-time discretionary funding (which might equate to \$1.7M for LCMSD if approved in its current proposal), mitigating declining enrollment, increasing LCFF base funding, Expanded Learning Opportunities Program, TK expansion, meal reimbursements rates at the Federal Seamless summer Option Levels, early childhood education, school facilities, deferred maintenance, community schools and the California State Preschool Program. Local educational leaders can look forward to increased revenues that will help them expand access to high-quality educational and support services for California's six million students, including programs to accelerate and enrich academic learning. The significant investments in the May Revision—namely, the increased ongoing education spending obligations—can create out-year risks for the state and for local leaders if the economic assumptions underlying the May Revision prove tenuous. District's should incorporate local factors into building their budgets. The Governor's office, Fiscal Crisis and Management Assistance Team (FCMAT), and School Services of California are all advising school districts to budget conservatively and cautiously when forecasting future budgets.

The Larkspur-Corte Madera School District (LCMSD) gathered feedback from numerous stakeholders (staff, parents, District Advisory Panel, District Leadership Alliance, CSEA, LCMEA, DELAC, Marin County Office of Education and Fiscal Advisory Committee) during the past year to help guide the recommendations being presented to the Board. District staff are continuously updating the 2021-22 current Budget and have developed a conservative 2022-23 Budget. The District used recommendations from the Governor's May Revise, FCMAT, local governmental agencies and community stakeholders to develop the 2022-23 Budget and the Multi Year Projection (MYP).

Message from the Marin County Office of Education on Reserves/Reserve Cap

The Common Message continues to reinforce the need for reserves in excess of the minimum

reserve for economic uncertainty (3%). The state-required reserve for economic uncertainty represents only a few weeks of payroll for most districts. The Government Finance Officers Association recommends reserves, at minimum, equal to two months of average general fund operating expenditures, or about 17%-20%. The current statewide average for school district reserve levels for Unified School Districts is at 18.82%, Elementary School Districts at 22.70%, and High School Districts at 17.34% (data used from 2019-2020 final budgets). In determining an appropriate level of reserves, districts should consider multiple external and local factors including but not limited to:

- State and federal economic forecasts and volatility
- Unknown impacts of federal tax reform on state revenue
- Forecasted revenue changes versus projected expenditure increases in budget and multi-year projections
- Enrollment trends
- Ending balance impact of various district enrollment scenarios
- Cash flow requirements and the relationship between budgeted reserves and actual cash on hand
- Savings for future one-time planned expenditures
- Protection against unanticipated/unbudgeted expenditures
- Credit ratings and long-term borrowing costs

A prudent reserve affords districts and their governing boards time to thoughtfully identify and implement budget adjustments over time. Inadequate reserves force districts to react quickly, often causing significant disruption, sometimes unnecessarily, to student programs and employees.

- LCMSD is a perfect example of what can happen to a district with low reserve levels and the impact of slight revenue shifts or large expenditure hits. In 2018-2019 the District adopted approximately \$1.147M in budget cuts (approximately \$817,000 cuts within all personnel groups, and \$330,000 in operational expenses). LCMSD is fortunate to be able to utilize Fund 35 (School Facilities Fund) to purchase PPE, air purifiers for all staff members, technology for student/staff, furniture to shift classrooms to meet CDC/health department guidelines, and installation of an ionization filtration system. The District was also able to apply one-time funding at the federal and state level to fund current expenditures that were fundamental in getting students back to in-person instruction, which in turn increased the District's reserve level and contributed in the District being able to approve a multi-year settlement agreement with both bargaining groups. Marin County Office of Education has commended our Board for developing the cost reductions that accompany the most recently approved settlement agreements. The District will need to continue monitoring the budget and develop deficit reduction and reserve recovery plans for inclusion in future budget report, since the District continues to project deficit spending the out-years.

The District has used the following assumptions in building the 2022-23 Budget and the Multi-Year Projection (2022-23 through 2024-25):

Revenues Assumptions:

- Property Tax Growth

- In 2022-23 a 5.8% property tax growth from current year and 4.0% property tax growth in the out years (2023 through 2025)
 - Please note that 1% of property tax growth is approximately \$124K
- LCFF Revenue Assumptions: From 2022-23 through 2024-25
 - Significant decrease in Average Daily Attendance in 2022-2023 (drop of 183.38 ADA) and then projecting flat enrollment for the out years
 - 96% ADA to enrollment
 - COLA to LCFF Base:
 - 2022-23 6.56%
 - 2023-24 5.38%
 - 2024-25 4.02%
- SPARK contribution projected at \$1,245,906 from 2022-23 through 2024-25 ~ Subject to change based on final 2021-22 donations
- Lottery revenues projected from 2022-23 through 2024-25:
 - 2022-23 \$163 per ADA Unrestricted, \$65 per ADA Restricted
 - 2023-24 \$163 per ADA Unrestricted, \$65 per ADA Restricted
 - 2024-25 \$163 per ADA Unrestricted, \$65 per ADA Restricted
- Mandated Block Grant projected funded:
 - 2022-23 \$34.94 per ADA
 - 2023-24 \$36.82 per ADA
 - 2024-25 \$38.30 per ADA
- Federal revenues projected with a reduction of 12% 2022-23 through 2024-25
 - No One-Time Funding budgeted in MYP except carry over funds that are expected to be expensed by the end of 2024-2025
- Special Education projected at flat funded from 2022-23 to 2024-25
- Parcel tax projected at current number of parcels with 5% escalation from 2022-23 to 2024-25
- Lease revenue based upon current signed leases from 2022-23 to 2024-25
- Local revenue based upon current facility rentals from 2022-23 to 2024-25

Expenditures Assumptions:

- Staffing Assumptions
 - Step and Column included
 - 2022-2023 2.25% increase on salary schedule
 - 2023-2024 0.0% increase on salary schedule
 - 2024-2025 0.0% increase on salary schedule
 - Staffing included in 2022-23
 - 86.80 FTE CTA
 - 34.7 FTE CSEA
 - 4.0 FTE Confidential Classified
 - 6.8 FTE Certificated Administration
 - 1.5 FTE Classified Administration
 - 2.0 FTE Non Represented
 - Staffing in 2023-2024
 - + 1.0 FTE CTA anticipation of increase in enrollment and/or program needs
 - ALL other groups remaining the same
 - Staffing in 2024-2025

- Currently the same as 2023-2024 but subject to change based on the District's fiscal solvency, enrollment, etc.
- STRS and PERS Rates:
 - Based on the current enacted legislation and budget adoption
 - STRS: 19.1% in 2022-23, 19.1% 2023-24, 19.1% 2024-25
 - PERS: 25.37% in 2022-23, 25.1% 2023-24, 24.6% 2024-25
- Operational expenditures are based on the current rates, contracts, agreements, MOU's, etc.
 - One-time funding expenditures for ESSER III funding in 2022-23 thru 2024-2025

GENERAL FUND

Detailed Key Budget Assumptions used to prepare the 2022-23 budget are attached to this narrative, followed by factors to consider for the two subsequent fiscal years. They include all of the expenditures supporting the District's strategic priorities and draft Local Control Accountability Plan (LCAP).

Local Control Funding Formula (LCFF) Revenues: \$14,313,569

The State proposes to fund the LCFF at a 6.56% Cost of Living Adjustment (COLA). LCFF funding eliminated; (1) the prior funding formula known as revenue limits, (2) the deficit factor, and (3) collapsed almost all state categorical revenue into the LCFF formula. The District has used the (FCMAT) LCFF calculator, with the attached budget assumptions, to calculate revenue estimates for 2022-23 through 2024-25. The District is projected to receive \$14,313,569 in LCFF revenue for 2022-23 all funds are attributed to the District's excess property tax and some state funds (\$1,025,408).

Districts are now known as "LCFF funded" or "Basic Aid." Based on the assumptions used, projections indicate that the District will be Basic Aid funded for 2022-23 through 2024-25.

Federal Funding: \$320,396

Federal funding consists of \$221,712 in Special Education Funding, \$98,684 in Elementary and Secondary Education Act (ESEA) funding (Title I, II, III and IV).

State Funding: \$1,616,093

The implementation of LCFF has reduced the number of state categorical programs. The District's remaining state funding is limited to Lottery funding of \$296,397, Mandated Cost Block Grant of \$45,422, Classified summer Assistance of \$33,360 and state one-time special education funding of \$110,364.

Another change in State funding comes in the form of an accounting change. The STRS payments that the State makes "on behalf" of school district employees is now recorded as an expense, and recorded as equal state revenue as well. There is no net impact of this change in accounting (an \$1,130,550 increase to both State Revenue and STRS expense), with the exception of a slightly increased reserve for economic uncertainties, which is calculated based upon total expenditures.

Local Funding: \$6,625,880

Parcel tax revenue of \$3,675,122 has been budgeted based upon preliminary estimates of the recently approved Measure E at \$910 per parcel for the 2022-23 fiscal year.

SPARK has updated its contribution to the General Fund to \$1,245,906, based upon current budget development meetings.

Lease and local revenue of \$804,305 is included based upon current leases, consisting primarily of the long-term lease to Marin Primary and Middle School, facility use agreements and memorandums of understanding with other school districts/entities.

The local Special Education Local Plan Authority (SELPA) has updated their contribution to the General Fund to \$900,547, based upon current budget development meetings and average daily attendance reporting.

General Fund Expenditures

Employee salaries and benefits equal 85.23% of the District's expenditures. The remaining 15.77% of the budget funds are contracted services, supplies and materials, capital outlay, and other expenses. Elementary school districts are required by law to spend at least 60% of total expenditures on classroom-related expenses, including teachers and student support staff. The District maintains a percentage well over 60%.

Salary and benefit projections include current salary agreements, including step and column placements, proposed and implemented increases to STRS, PERS, and State Unemployment Insurance, and Workers' Compensation rates. Any new hire positions not filled at the time of adoption are budgeted for a worst-case scenario at the highest salary placement allowed per bargaining unit contracts.

OTHER FUNDS

The *CAFETERIA FUND* was budgeted based on historical operations using current reimbursement rates, indirect cost rate, and anticipated food services contract rates for 2022-23. Effective 2022-23 California's State Meal Mandate is expanded to include both a nutritiously adequate breakfast and lunch for all children each school day at no cost to the student. The District started the process of reviewing the current food program and future programs at the start of the 2017-18 school year. A significant amount of time was invested by District staff and the Health and Wellness Committee to examine the current program. The District will be extending the current agreement for one more year with the current food service management company.

The *BOND FUND* budget (Fund 21) includes the three main 2014 Measure D projects were completed in September of 2017. There are no expenditures included in the proposed budget due to all remaining funds being spent. When the accounting records are closed for 2021-22, the fund will be closed or re-categorized as facilities funds for parks and recreation agreements and District-wide facilities projects.

The *DEVELOPER FEE FUND* (Fund 25) is funded by Level I Developer Impact Fees. The rates for these fees are set by the State Allocation Board and enacted by the District after performing a justification study. The District's current rates of \$3.36 per sq. ft. for residential and \$0.54 per sq. ft. for commercial properties were approved in April of 2014. The District is estimating another slight developer fee decrease, but is hopeful that they come in flat from the prior year, as no significant development projects have been approved or initiated.

Attachments

- 1) **Key Budget Assumptions** – All significant budget assumptions used to create the budget and multi-year projections (MYP).

Planning Factors for 2022-23 and MYPs

Key planning factors for LEAs to incorporate into their 2022-23 budgets and MYPs are listed in the Marin County Office of Education Common Message (attached) and are based on the Governor's May Revision. In addition, LEAs should take into consideration any local statutory adjustments that may affect their budget, such as minimum wage adjustments, residential/commercial property tax loss, local reserve levels, etc.

- 2) **2021-22 Estimated Actuals and 2022-23 Proposed Budget for the General Fund** – An updated budget for 2021-22, which projects how the District will close out the year and the summary of the General Fund budget for 2022-23. This form is presented in the SACS alternative form.
- 3) **2021-22 through 2024-25 MYP** – As required by AB 1200, the MYP is a projection of 2022-23 and the subsequent two years. This projection supports the assumption that the District can meet its financial obligations for the budget year, as well as the two subsequent years.
- 4) **Reserve Disclosure** – A summary of the District's current and projected reserves for 2022-23 through 2024-25 and the statement of reasons for the reserve need. This disclosure was new for 2015-16 and is the transparency portion of the reserve cap legislation that was approved in the eleventh hour in the 2015-16 State budget.
- 5) **Marin Common Message** – Marin County Office of Education's summary of the Governor's May Revise and budget recommendations.
- 6) **Additional Budget Reference Materials:**
 - a. School Services of California (SSC) Governor's 2022-23 May Revise Proposal Dartboard
 - b. SSC An Overview of the 2022-23 Governor's May Revision
 - c. Marin County Office of Education Common Message – 2022-2023 May Revision
 - d. MCOE Second Interim Budget Approval Letter

SSC School District and Charter School Financial Projection Dartboard 2022-23 May Revision

This version of School Services of California Inc. (SSC) Financial Projection Dartboard is based on the Governor's 2022-23 May Revision. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and other planning factors. We have also updated the Local Control Funding Formula (LCFF) factors. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF PLANNING FACTORS					
Factor	2021-22	2022-23	2023-24	2024-25	2025-26
Department of Finance Statutory COLA ¹	1.70%	6.56%	5.38%	4.02%	3.72%
Planning COLA	5.07% ²	6.56%	5.38%	4.02%	3.72%

LCFF GRADE SPAN FACTORS FOR 2022-23				
Entitlement Factors per ADA*	K-3	4-6	7-8	9-12
2021-22 Base Grants	\$8,093	\$8,215	\$8,458	\$9,802
Statutory COLA of 6.56%	\$531	\$539	\$555	\$643
Additional LCFF Investment of \$2.1 billion ³	\$266	\$270	\$278	\$322
2022-23 Base Grants	\$8,890	\$9,024	\$9,291	\$10,767
Grade Span Adjustment Factors	10.4%	—	—	2.6%
Grade Span Adjustment Amounts	\$925	—	—	\$280
2022-23 Adjusted Base Grants ⁴	\$9,815	\$9,024	\$9,291	\$11,047

*Average daily attendance (ADA)

OTHER PLANNING FACTORS					
Factors	2021-22	2022-23	2023-24	2024-25	2025-26
California CPI	6.55%	6.11%	3.14%	1.97%	2.31%
California Lottery	Unrestricted per ADA	\$163	\$163	\$163	\$163
	Restricted per ADA	\$65	\$65	\$65	\$65
Mandate Block Grant (District)	Grades K-8 per ADA	\$32.79	\$34.94	\$36.82	\$37.98
	Grades 9-12 per ADA	\$63.17	\$67.31	\$70.93	\$73.16
Mandate Block Grant (Charter)	Grades K-8 per ADA	\$17.21	\$18.34	\$19.33	\$19.94
	Grades 9-12 per ADA	\$47.84	\$50.98	\$53.72	\$55.41
Interest Rate for Ten-Year Treasuries	2.17%	3.71%	3.25%	3.08%	3.10%
CalSTRS Employer Rate ⁵	16.92%	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate ⁵	22.91%	25.37%	25.20%	24.60%	23.70%
Unemployment Insurance Rate ⁶	0.50%	0.50%	0.20%	0.20%	0.20%
Minimum Wage ⁷	\$15.00	\$15.50	\$16.00	\$16.40	\$16.70

STATE MINIMUM RESERVE REQUIREMENTS	
Reserve Requirement	District ADA Range
The greater of 5% or \$76,000	0 to 300
The greater of 4% or \$76,000	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 400,000
1%	400,001 and higher

¹Applies to Special Education, Child Nutrition, Foster Youth, Adults in Correctional Facilities Program, American Indian Education Centers/American Indian Early Childhood Education, and Mandate Block Grant.

²Amount represents the 2021-22 statutory COLA of 1.70% plus an augmentation of 1.00%, compounded with the 2020-21 unfunded statutory COLA of 2.31%.

³Amounts are estimated by SSC and are subject to change.

⁴Additional funding is provided for students who are designated as eligible for free and reduced-price meals, foster youth, English language learners. A 20% augmentation is provided for each eligible student with an additional 65% for each eligible student beyond the 55% identification rate threshold.

⁵California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) rates in 2021-22 were brought down by a prior year \$2.3 billion payment from the state of California. Rates in the following years are subject to change based on determination by the respective governing boards.

⁶Unemployment rate in 2021-22 and 2022-23 are final based on the 2021 Enacted State Budget, and the subsequent years' rates are subject to actual experience of the pool and will be calculated in accordance with California Unemployment Insurance Code Section 823(b)(2)

⁷Minimum wage increases and are effective January 1 of the respective year.

FISCAL REPORT

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

An Overview of the 2022–23 Governor’s Budget Proposals



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Overview of the Governor’s Budget Proposals

Governor Gavin Newsom’s spending plan is an eye-popping \$300.7 billion budget to “provide relief from rising inflation, ensure public safety, address homelessness, transform public education, and combat climate change.” General Fund revenues are estimated to be nearly \$55 billion higher than in January, four short months ago. Just two May Revisions ago, schools were facing a potential 10% cut alongside billions of dollars in deferred state payments, helping the state address an estimated \$54 billion State Budget shortfall. While no longer framing this as the “California Comeback,” the cover of the May Revision document displays five individuals in front of a rising sun, hands clasped high, reminiscent of victorious Olympians on the medal stage.

Outside of education, the Governor is focused on inflation relief in the form of direct payments to Californians; significant infrastructure investments, including broadband and new housing; a commitment to address the effects of climate change; increased support in public safety; and investing in his characterization of a “pro-life” agenda, including universal preschool, health care accessibility, environmental clean-up, and violence prevention.

After the Governor released his January Budget, many speculated that the state would have a significant issue relating to its spending limit, or Gann Limit, in the current fiscal year moving forward as the increase in state General Fund revenues outpace the annual adjustment to how much the state can spend annually. However, the May Revision includes a multitude of investments, including tax credits, rebates, and infrastructure spending, that help it avoid reaching its Gann Limit in 2021–22 and 2022–23.

As it relates to education funding in the May Revision, some of the significant proposals that help the state spend below its Gann Limit are highlighted below, including increased investments to the State School Facility Program, funding for deferred maintenance, and infrastructure to support the new Universal Meals Program.

Economy and Revenues

In response to the robust revenue collections from January through April, Governor Newsom has revised his estimated revenue collection for 2021–22 upward by \$30.8 billion. This upward revision recognizes both the robust revenue collections to date and assumes that the increased tax collection will continue through the end of the year.

Big Three Taxes for 2021–22 (in billions)		
	January 2022	May 2022
Personal Income Tax	\$120.9	\$136.4
Sales and Use Tax	\$30.9	\$32.7
Corporation Tax	\$32.9	\$46.4

Big Three Taxes for 2021–22 (in billions)		
Total	\$184.7	\$215.5

This positive forecast is also reflected in the estimated tax revenues for 2022–23 as the Governor has increased the estimates from January by \$23.8 billion.

Big Three Taxes for 2022–23 (in billions)		
	January 2022	May 2022
Personal Income Tax	\$130.3	\$137.5
Sales and Use Tax	\$32.2	\$34.0
Corporation Tax	\$23.7	\$38.5
Total	\$186.2	\$210.0

In spite of the increased revenues, the Governor used much of his introductory statement paralleling the current tax collections with the robust tax collections in 2000. The words were meant as a warning, and signal that history may be on the cusp of repeating itself—that had the Legislature known that a crash was about to happen in 2000, much more of the surplus would have been allocated in one-time investments. This admonishment is interspersed throughout the Governor’s revised spending plan.

Proposition 98 Minimum Guarantee, Reserve, and Local Reserve Cap

As California’s larger economy prospers, yielding tens of billions of dollars more in unanticipated revenue for the state General Fund, funding for K-12 and community college agencies has skyrocketed. This is because the Proposition 98 minimum guarantee is determined by the Test 1 formula, which ensures that funding for public K-14 education receives approximately 40 cents of every state General Fund dollar. According to the May Revision, the Proposition 98 minimum guarantee across the three-year State Budget window has increased by \$19.6 billion above Governor Newsom’s January Budget estimates.

Proposition 98 Funding From January to May (In millions)

	2020–21		2021–22		2022–23	
	January	May	January	May	January	May
General Fund	\$70,035	\$70,231	\$71,845	\$83,640	\$73,134	\$82,292
Local Property Tax	\$25,901	\$25,869	\$27,219	\$26,560	\$28,846	\$28,042
Total Minimum Guarantee	\$95,936	\$96,100	\$99,064	\$110,200	\$101,980	\$110,334

In 2014, California voters approved Proposition 2, requiring the state to deposit funds into an education rainy day fund (the Public School System Stabilization Account) under certain conditions. In January, Governor Newsom estimated that the state’s requirement totaled \$9.7 billion across the three fiscal years. However, as a result of

decreased capital gains revenues as a share of total General Fund revenues, the May Revision reduces the required total deposit amount by \$200 million to \$9.5 billion in 2022–23.

The revised rainy day fund total represents approximately 9.7% of K-12’s portion of the minimum guarantee. Existing law imposes a 10% cap on the amount local school districts can maintain in their reserves in the year succeeding the fiscal year in which the education rainy day fund deposit is at least 3% of K-12 Proposition 98 funding—a condition that was met with the 2021–22 deposit amount, triggering the local reserve cap for the 2022–23 fiscal year. Thus, local school districts will need to take action to comply with the law with the adoption of their budgets by June 30, 2022, as well as anticipate that the cap on their reserves will be in place for the foreseeable future.

Local Control Funding Formula, Cost-of-Living Adjustment, and Average Daily Attendance

As part of the January State Budget, the Governor proposed increasing funding for the Local Control Funding Formula (LCFF) by the then-estimated statutory cost-of-living-adjustment (COLA) of 5.33%. In addition, he proposed amending how school districts are funded under the LCFF by building upon current law and allowing school districts to calculate LCFF funding based on the greater of prior, current, or the average of three prior years’ average daily attendance (ADA).

With the May Revision, the statutory COLA for LCFF has increased to 6.56%, which the Administration proposes to fully fund. The other education programs that are funded outside of the LCFF—Special Education, Child Nutrition, Foster Youth, Mandate Block Grant, Adults in Correctional Facilities Program, American Indian Education Centers, and the American Indian Early Childhood Education program—will also receive the 6.56% statutory COLA.

Further, the Administration includes three other proposals in the May Revision. First, it provides an additional \$2.1 billion in ongoing Proposition 98 General Fund monies to increase LCFF base funding. The Budget summary notes that this additional funding is meant “to mitigate the impacts of rising pension obligations, increased costs for goods and services, and other ongoing local budget concerns.” Second, the May Revision includes an additional \$101.2 million in ongoing Proposition 98 General Fund to augment LCFF funding for county offices of education that are facing cost pressures similar to school districts and charter schools.

Lastly, the May Revision proposes to mitigate the drop in enrollment, and subsequent ADA that is being experienced in 2021–22 by local educational agencies (LEAs) due to the pandemic. To do this, the May Revision proposes allowing all classroom-based LEAs the ability to be funded in 2021–22 on the greater of their current-year ADA or their current-year enrollment adjusted for pre-COVID-19 absence rates. The proposal to allow school districts the use of the average of the three prior years’ ADA for LCFF funding purposes will be adjusted to allow for this change in 2021–22. These two proposals represent an estimated \$3.3 billion in ongoing General Fund plus an additional \$463 million in one-time Proposition 98 General Fund dollars.

LCFF Entitlements for School Districts and Charter Schools

The base grants by grade span for 2022–23 are increased over 2021–22 by the estimated statutory COLA of 6.56%. Not included in the table below are the impacts of the additional \$2.1 billion proposed to increase LCFF base funding. If this proposal moves afford, it would result in a total increase over 2021–22 of approximately 10%.

Grade Span	2021–22 Base Grant Per ADA	6.56% COLA	2022–23 Base Grant Per ADA
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Grade Span	2021–22 Base Grant Per ADA	6.56% COLA	2022–23 Base Grant Per ADA
TK–3	\$8,093	\$531	\$8,624
4–6	\$8,215	\$539	\$8,754
7–8	\$8,458	\$555	\$9,013
9–12	\$9,802	\$643	\$10,445

The Transitional Kindergarten (TK)–3 base grant increase for the class-size reduction (CSR) grade span adjustment is \$897 per ADA in 2022–23, and the grade 9–12 base grant per ADA is increased by \$272 in recognition of the need for Career Technical Education (CTE) courses provided to students in the secondary grades.

School districts and charter schools are entitled to supplemental grant increases equal to 20% of the adjusted base grant (including CSR and CTE funding) for the percentage of enrolled students who are English learners, eligible for the free or reduced-price meals program, or in foster care. An additional 65% per-pupil increase is provided as a concentration grant for each percentage of eligible students enrolled beyond 55% of total enrollment, with 15% of the concentration grant to be used to increase the number of adults providing direct services (nurses, teachers, counselors, paraprofessionals, and others) to students.

Both the grade span adjustments and supplemental and concentration grant amounts would increase proportionately should the LCFF base funding be increased by the proposed \$2.1 billion.

Universal Transitional Kindergarten

The May Revision makes no significant changes to the state’s plan to achieve Universal TK in 2025–26 by expanding the age eligibility window each year beginning with the 2022–23 school year. Next year, LEAs will be required to offer TK to any student whose fifth birthday occurs between September 2 and February 2, inclusively, and maintain average TK classroom ratios of 12 to 1. The Governor’s January State Budget proposed to pay for the additional cost of lower classroom ratios by providing a TK add-on equal to \$2,813 per TK ADA, and to pay for the increased students being served by TK expansion with a \$640 million increase to Proposition 98 funding. The May Revision reduces the estimated cost of TK expansion by \$25.2 million, to \$614 million, due to decreased estimates for TK enrollment in 2022–23.

Many advocated for dedicated funding in the May Revision for TK facilities, recognizing the need to build or modernize existing classrooms that are developmentally appropriate for TK-age students; however, the May Revision includes no specific investment for TK facilities.

Perhaps the most significant proposal in the May Revision relative to universal TK is allowing preschool teachers with preschool teaching permits, who have bachelor’s degrees that meet basic skills requirements and who are enrolled in coursework toward a teaching credential, to teach TK. The May Revision proposes to sunset this flexibility on June 30, 2026.

Special Education

The Governor makes no significant changes to his proposals in January for students with disabilities, which included:

- \$500 million in Proposition 98 General Fund dollars above the COLA
- \$500 million one-time funding for the Inclusive Early Education Expansion Program to support general education and special education students in inclusive preschool classrooms and facilities
- Serving at least 10% students with disabilities and providing children with an individualized education plan categorical eligibility to participate in State Preschool

According to the Department of Finance, the per-ADA Assembly Bill 602 rate will remain unchanged at the May Revision, at \$820 per ADA in 2022–23, due to downward ADA growth adjustments.

One-Time Discretionary Dollars

The Governor’s May Revision proposes \$8 billion in one-time Proposition 98 dollars on a per-pupil basis to K–12 LEAs. It is the Administration’s intent that these discretionary one-time dollars be used to address student learning challenges, protecting staff levels and supporting the mental health and wellness of students and staff. These funds would also serve as an offset to any outstanding mandate debt owed to LEAs.

Nutrition

To help with the implementation of the Universal Meals Program, the Governor’s January State Budget proposal included \$596 million, to provide two free meals per day to any student that requests a meal, on top of \$54 million provided in the 2021 State Budget Act. Essentially, this is what the Administration is projecting the program to cost the state after accounting for federal reimbursement. The May Revision continues to include this augmentation.

Recall that California schools were reimbursed through the federal Seamless Summer Option for providing all students with a subsidized meal; however, this option is set to expire on June 30, 2022. In turn, the Administration is also proposing an additional \$611.8 million ongoing to maintain meal reimbursement rates beginning in 2022–23 so LEAs can continue to offer students high-quality, nutritious subsidized meals. If the federal government extends the flexibilities, any unused state funding for rate increases in 2022–23 will go towards kitchen infrastructure grants.

Finally, the Governor’s proposal includes an increase of \$45 million one-time to support the implementation of the California Healthy School Meals Pathway Program, which supports workforce readiness for school food service workers.

Early Childhood Education

In addition to maintaining the proposed investments to expand access to state subsidized child development programs and increase provider reimbursement rates, the May Revision includes several new proposals, largely designed to mitigate the continuing effects of COVID–19 and to address the pressures that historic inflation rates put on California’s neediest families. These proposals include:

- \$157.3 million to waive family fees for state subsidized programs through June 30, 2023
- Holding funding for child development contractors and providers harmless for the 2022–23 year, including reimbursing voucher-based providers based on authorized hours of care rather than actual hours of care
- Increased \$34 million investment in the California State Preschool Program for adjustment factors for children with disabilities and dual language learners

Facilities

The Governor’s Budget included the sale of the remaining \$1.4 billion in Proposition 51 bond funds, as well as new General Fund appropriations for K-12 school facilities to the tune of \$2.225 billion over two years—\$1.3 billion in 2022–23 and \$925 million in 2023–24. These monies would support existing facilities projects submitted under the state’s School Facility Program (SFP).

The May Revision increases this support by allocating an additional \$1.8 billion in General Fund monies for a total of \$4.025 billion in new facilities investments geared toward the SFP. These investments are to be appropriated over a three-year period—\$2.2 billion in 2021–22, \$1.2 billion in 2023–24, and \$625 million in 2024–25. Further, the May Revision includes approximately \$1.8 billion in one-time Proposition 98 General Fund dollars for deferred maintenance.

Expanded Learning Opportunities Program

In the Governor’s January State Budget proposal, funding for the Expanded Learning Opportunities Program (ELOP) was proposed to increase to \$4.4 billion ongoing. In the May Revision, additional ongoing funds are proposed to raise the funding level to \$4.8 billion starting in 2022–23. At this higher level of funding, school districts and charter schools will receive \$2,500 for every student eligible for the program that is low-income, an English language learner, or in foster care. The implementation plan proposed earlier this year remains, such that compliance via the audit process would not start until 2023–24. In addition, as proposed, starting in 2023–24, LEAs with an unduplicated pupil percentage (UPP) greater than or equal to 75% must offer the program to all students in grades TK–6. LEAs with a UPP below 75% would only be required to offer the program to unduplicated students in grades TK–6 and provide access to at least half of these students.

The May Revision also adds \$63 million to the one-time ELOP infrastructure funds that the Governor proposed in January, bringing this total grant to \$1 billion. These funds are intended for infrastructure and arts and music programming needs for the ELOP.

Other One Time Proposals

Community Schools

In response to a projected shortfall in Community School Partnership Program funding based on the anticipated number of eligible applicants exceeding the amount of funding available, Governor Newsom’s May Revision includes \$1.5 billion in one-time funds to augment the original \$3 billion allocated for the program through the 2021 Budget Act. The Community Schools Partnership Program provides Planning, Implementation, and Coordination Grants as well and Regional Technical Assistance Center Contracts.

Community schools represent a holistic approach to education whereby schools partner with other education, county, and non-profit entities to provide integrated health, mental health, social services, and educational support.

Community Engagement

Prioritizing community support and engagement through positive relationships with LEAs, Governor Newsom

proposes an increase of \$100 million one-time funds to expand the Community Engagement Initiative to additional LEAs. The intention is to bolster relationships between LEAs and the communities they serve. To date, the Community Engagement Initiative, administered by the California Collaborative for Educational Excellence with an initial investment of \$13.3 million in 2018, has supported several dozen LEAs through peer-to-peer coaching.

Categorical Program COLA

The May Revision increases the statutory COLA provided in the January Governor’s Budget to 6.56%. This is extended to select categorical programs as well, and an additional \$62.1 million is provided for this purpose.

California School for the Deaf–Riverside: Athletic Complex Replacement and Expansion

Governor Newsom proposes an increase of \$2.5 million to support the study and preliminary phases of an overall \$43.1 million General Fund investment in replacing all outdoor athletic fields and an addition of a stand-alone practice soccer field at the Riverside School for the Deaf.

Educator Workforce

The May Revision builds on the Governor’s January Budget educator workforce investments through additional one-time Proposition 98 and non-Proposition 98 General Fund proposals. First, on the Proposition 98 side of the General Fund, the May Revision proposes \$500 million to increase the teacher and school counselor pipeline by expanding residency slots, an additional \$20 million to support a K-12 Teacher Residency Program Technical Assistance Center, and \$1.7 million to support the educator recruitment work of the Center on Teaching and Careers.

The May Revision proposes significant one-time Proposition 98 investments in educator support for Science, Technology, Engineering, and Mathematics (STEM) instruction as well as reading and literacy. The Governor proposes \$85 million in PreK-12 educator resources and professional learning opportunities to support implementation of the Next Generation Science Standards, California Math Framework, the California Computer Science Standards, and the math and science domains of the California Preschool Learning Foundations. Another \$300 million is proposed to augment resources available to LEAs for professional learning through the Educator Effectiveness Block Grant, with a priority for STEM educator supports. Finally, the May Revision includes an increase of \$15 million one-time Proposition 98 dollars, over three years, to encourage and support teacher supplementary state certification in reading and literacy.

On the non-Proposition 98 side of the Budget, the May Revision proposes additional one-time investments; \$30 million over a three-year period to continue the work of the Educator Workforce Investment Grant program. The proposal focuses \$15 million on computer science and \$15 million on special education and support for English learners.

In addition to these one-time investments, the May Revision proposes statute to expand eligibility for the Golden State Teacher Grant program which provides incentives to individuals to consider earning a credential and serving at a priority school in California for four years, within eight years after completing a preparation program. Specifically, this proposal would extend eligibility to school counselor, social worker, and psychologist candidates.

Minimum Wage

California’s minimum wage is projected to increase to \$15.50 per hour for all workers effective January 1, 2023, triggered by increasing costs due to inflation. Per Labor Code, the minimum wage rate will be adjusted annually for inflation based on the national consumer price index for urban wage earners and clerical workers (CPI-W). Because the CPI-W exceeded 7%, the first adjusted increase was accelerated; therefore, employees will be guaranteed the \$15.50 rate even if they work for small employers—those employers with 26 employees or less (Labor Code Section 1182.12[c][3][A-B]) and the ongoing increase in the future is caused by Labor Code Section 1182.12(c)(1).

Retirement Systems

In a proposal that unfortunately does not benefit LEAs but recognizes the prudence of paying down liabilities when cash is available, Governor Newsom proposes \$11 billion of supplemental payments for the next four years to reduce state retirement liabilities. Therefore, the California State Teachers’ Retirement System and the California Public Employees’ Retirement System employer rates for 2022–23 would remain as set recently by each board, at 19.1% and 25.37%, respectively.

In Closing

At the May Revision, our lens is what the Governor has changed since his January proposal for education. In those regards, no significant changes were presented in the May Revision in the areas of school transportation, independent study, college and career preparation, and early literacy.

What has changed is a significant increase in discretionary funding for LEAs, both in terms of LCFF base grant increases and flexible, per-ADA, one-time funding. We think this is laudable, meets the needs of LEAs facing significant cost increases, and credit the Governor for listening to the education community.

While the May Revision avoids a Gann Limit issue, California’s leaders anticipate that the issue will need to be addressed next fiscal year and beyond, or the state could find itself having to reduce non-education spending. We’ll unpack the May Revision’s education investments and discuss their implications for local planning and implementation, including the risks they present, at our [May Revision Workshop](#) next week. We can’t wait to “see” you all there!

The Marin Common Message

2022-23 May Revision

MARIN COUNTY OFFICE OF EDUCATION

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Key Guidance Based on Governor's May Revision Proposal

On May 13, 2022, Governor Gavin Newsom presented the May revision to the proposed state budget. The proposal includes a 6.56% statutory cost-of-living adjustment (COLA) to the Local Control Funding Formula (LCFF), as well as a 6.56% COLA to special education and other categorical programs.

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

- \$8 billion one-time discretionary funding
 - Estimated at \$1,500 per reported 2021-22 P-2 ADA
 - To be used for any purpose as determined by the governing board
 - Intent is to prioritize the use for maintaining staffing levels, student learning, operational costs, supporting mental health and wellness of students and staff
- \$3.3 billion in ongoing Prop. 98 funds to mitigate declining enrollment
 - Proposes current year adjustment to utilize the greater of 2021-22 ADA or the 2019-20 attendance rate applied to 2021-22 enrollment for all classroom-based LEAs
 - Maintains amendment to the LCFF calculation to allow school districts to utilize the greater of current year, prior year, or the average of the most recent three prior years' ADA
- \$2.1 billion in ongoing Prop. 98 funds to increase LCFF base funding
- Additional \$403 million, for a total of \$4.8 billion ongoing for the Expanded Learning Opportunities Program (ELO-P)
 - Full funding proposed in 2022-23
 - \$2,500 per classroom-based prior year P-2 ADA in grades K-6 multiplied by the prior year unduplicated pupil percentage (UPP)
 - Offering and access requirements begin in 2023-24
- \$614 million (Prop. 98 "rebenched") for transitional kindergarten (TK) expansion
- \$611 million to maintain meal reimbursement rates at the federal Seamless Summer Option levels
- \$191 million for early childhood education
- Additional \$1.8 billion one-time general fund, for a total of \$4 billion to support the School Facilities Program
- \$1.8 billion (one-time Prop. 98) for deferred maintenance
- \$1.5 billion (one-time Prop. 98) for community schools
- California State Preschool Program (CSPP) proposed increase of \$34.6 million to fund the state preschool adjustment factors for students with disabilities and dual language learners

Local Control Funding Formula

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

The TK add-on is proposed with a funding rate of \$2,813 per unit of average daily attendance (ADA) and will be subject to annual COLA increases commencing with 2023-24. As with other measures of ADA for school districts, ADA for the TK add-on will be funded on the higher of current or prior year. The funding is conditioned on the school district or charter offering transitional kindergarten in the year it receives the funding.

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

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

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

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

Planning Factors for 2022-23 and MYPs

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

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

Local Control Accountability Plan

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

Reserves / Reserve Cap

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

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

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

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

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

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

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

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

Special Education

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

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

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

Summary

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



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MARIN COUNTY
SUPERINTENDENT OF SCHOOLS

(415) 472-4110
FAX (415) 491-6625

April 15, 2022

Ms. Annie Sherman
Larkspur-Corte Madera School District
230 Doherty Drive
Larkspur CA 94939

Dear President Sherman,

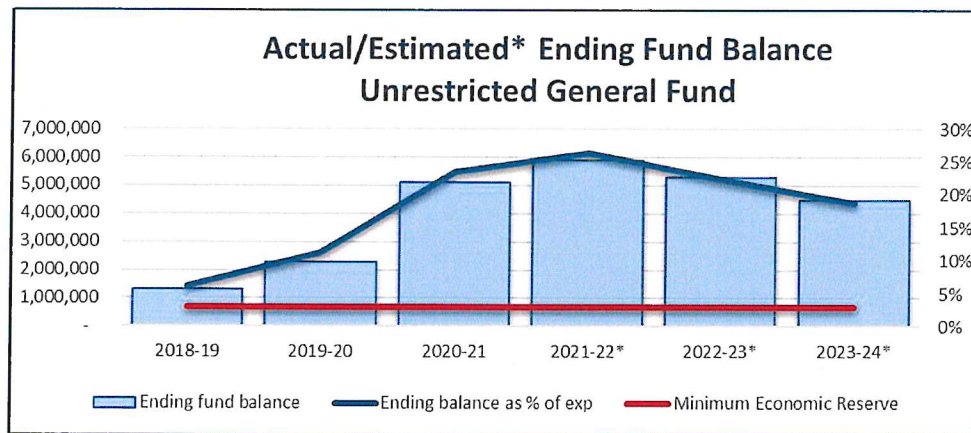
Our office has completed its review of the Larkspur-Corte Madera School District's second interim budget report for 2021-22 in compliance with the provisions of Education Code 42131(a)(2). The Governing Board approved the budget with a positive certification that the district will be able to meet its financial obligations for the current and subsequent two (2) years.

The Code requires the County Superintendent to approve or change interim report certifications after examining the report to determine whether it complies with the standards and criteria established pursuant to Education Code 33127 and determining whether the interim budget will allow the district to meet its financial obligations during the current fiscal year and is consistent with a financial plan that will enable the district to satisfy its multi-year financial commitments.

Based upon our review, the Board's POSITIVE certification of the second interim budget report has been approved, however, the district's projected deficit spending is unsustainable and the resulting decline in ending fund balance is cause for concern. We recommend the district take the necessary steps to develop and implement a deficit reduction and reserve stabilization plan.

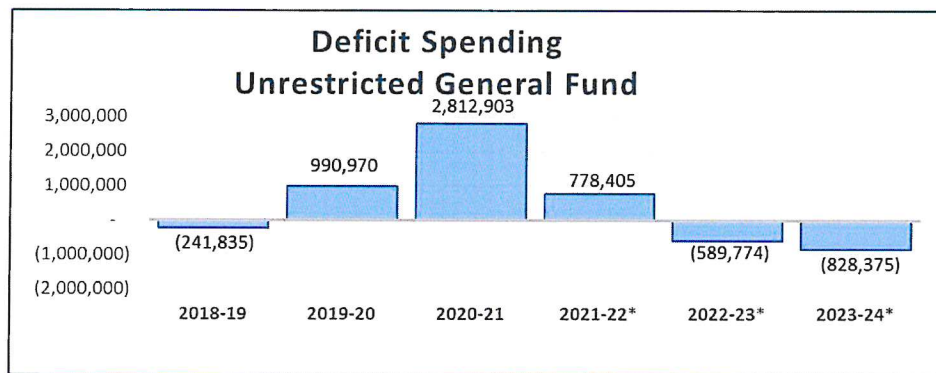
BUDGETARY POSITION FOR LARKSPUR-CORTE MADERA SCHOOL DISTRICT

The district's second interim budget and multi-year projection reflects a slight improvement in budgetary position when compared to the first interim budget. The following graph depicts the district's estimated ending balance in the second interim budget and multi-year projection for the unrestricted general fund with both the state required minimum reserve and the district's actual reserve as a percentage of total expenditures. The district's multi-year projection reflects ending reserves of \$4.46 million or 19% of general fund expenditures as of June 30, 2024, exceeding the minimum reserve requirement in the current and both subsequent years.



OPERATING DEFICITS

The district's second interim budget and multi-year projection reflects operating deficits in the unrestricted general fund as displayed in the chart that follows.



The cumulative impact of this projected deficit spending is a 13% decline in fund balance over the current plus two (2) subsequent years, leaving the district with reserves of \$4.5 million or 19% of general fund expenditures as of June 30, 2024. While some deficit spending may be a result of one-time costs from prior year funding sources, ongoing structural deficits threaten a school district's future educational programs. Districts that wait too long to address and correct structural deficits are forced to make dramatic corrections all at once. In contrast, carefully planned and phased-in structural corrections lessen the impact on children.

PARCEL TAXES

Your community has shown support for its schools through a parcel tax. The district's multi-year projection includes parcel taxes in the current and both subsequent years starting with a base of \$3.5 million representing almost 17% of the district's total general fund revenue sources. The district's parcel tax measure expires June 30, 2024, although we note the district has placed a measure on the June 2022 ballot to extend the measure prior to its expiration.

FEDERAL BUDGET

The Administration released its FY2023 budget proposal on March 28, 2022, which as proposed makes historic investments in K-12 schools and higher education. The budget proposal more than doubles funding for Title I

compared to the 2021 enacted level and increases support for children with disabilities by providing a \$3.3 billion increase for IDEA Grants to States – the largest two-year increase ever for the program. The budget also doubles funding for IDEA Grants for Infants and Families and proposes reforms to increase equitable access to early intervention services with a proven record for improving academic and developmental outcomes. The budget proposal also includes \$1 billion in sustainable funding to help schools increase the number of school counselors, psychologists, social workers, and other health professionals.

STIMULUS FUNDING

The district received a plethora of stimulus funding which is included in the current year budget as well as the subsequent year(s) of the multi-year projection. Many districts allocated existing staff salaries and/or hired additional staff to support the impacts of the pandemic; however, based on the spending deadlines, it is imperative to strategize a plan to shift salaries back to the pre-COVID funding sources, have a layoff or transition plan for the additional staff hired, and analyze the impacts to the general fund. The district's second interim budget includes over \$0.7 million of expenditures against these one-time funds leaving a balance of \$57 thousand to expend by September 30, 2024. The expiration of these resources significantly impacts the district's deficit spending beginning in 2022-23.

RESERVES

The district maintains the state-required minimum reserve for economic uncertainty of 3% in the current and two (2) subsequent years. In addition, we note the district maintains a Board reserve for economic uncertainty of 6% for a total reserve of 9% in all three (3) years of the budget and multi-year projection. All school districts, whether state aid or community funded, are well advised to establish higher than minimum reserves in order to provide for the financial flexibility to absorb unanticipated expenditures without significant disruption to educational programs, cash flow deferrals and general economic uncertainties. Higher than minimum reserves allow the district to better ensure a consistent and stable program offering for students.

CONCLUSION

We thank district staff for the timely submission of the second interim budget using the statutorily required forms and responsiveness to the requests for information made in the course of our technical review. We appreciate your dedication and service to the children of Marin County. Your attention to good fiscal stewardship ensures the children of Marin County will continue to experience quality education now and in the future. If you have any questions, please do not hesitate to contact me at 415-499-5822.

Sincerely,

MARY JANE BURKE
Marin County Superintendent of Schools



KATE LANE
Assistant Superintendent

Cc: Dr. Brett Geithman, Superintendent
Paula Rigney, Chief Business Official

LARKSPUR-CORTE MADERA SCHOOL DISTRICT

2022-23 General Fund Budget



KEY BUDGET ASSUMPTIONS

2022-23 Budget Adoption

June 16 and 17, 2022

The following Budget Assumptions are based on the Governor's May Revise 2022-23 Proposed Budget Workshop by School Services of California (SSC), Education Coalition (California School Boards Association, Association of California School Administrators, California Association of School Business Officials), Legislative Analysts Office, State Department of Finance, Marin County Office of Education Common Message and local District specific financial factors (reserve levels, property tax distribution, enrollment, etc.).

2022-23 General Fund BASIC AID

REVENUES

- Local Control Funding Formula (LCFF) revenue of \$14,313,569 is based upon the Governor's Proposed Budget Adoption LCFF calculator with the following assumptions. The gap funding percentage is the percentage of the "gap" between the current funding level and the proposed full implementation funding level under LCFF:

ADA	ADA %	LCFF Funding	COLA	Unduplicated %
1299.99*	96.0%	100%	6.56%	12.38%

- Federal Revenue \$320,396 (12% decrease on prior funds)
- Other State Revenue of \$1,616,093
- Other Local Revenues \$6,625,880
 - Parcel Taxes approved for \$3,675,122
 - SPARK funding approved for \$1,245,906 (subject to change)
 - SELPA funding approved \$900,547
 - Leases/Rentals/Interest anticipated funding of \$804,305

*Due to the District's declining enrollment, the California Department of Education allows a district to use the highest ADA between current year and prior year P-2 attendance reporting.

EXPENDITURES

Salaries & Benefits: \$19,657,528

- Projected salaries (step and column) based upon current staffing and placement/hiring as of May 27, 2022
 - 2022-2023 2.25% salary schedule
- Health and Welfare \$11,250 cap, based upon settled agreement with LCMEA and CSEA
- STRS rate increased to 19.1% based upon STRS adopted rate

- STRS On-Behalf Rate is 8.58%, although this expense has no net impact as it is paid directly by the State
- PERS rate increased to 25.37% based upon PERS adopted rate
- Workers' Compensation rate increased to 2.043% based upon Marin Schools Insurance Authority (MSIA) approved rates
- OASDI/Social Security (6.2%), Medicare (1.45%), and Unemployment Insurance (0.5%) are based upon actual rates

Non-Salary Accounts: \$3,661,067

- Includes professional development, technology and the curriculum adoption plan
- Decrease in 4000 and 5000 object categories, which account for carry-over purchases from previous fiscal year and/or one-time CARES/ESSER/COVID-19/Learning Loss funds, future expenditures account for curriculum adoptions, as well as ongoing cost increases such as utilities, insurance, special education contracted services and NPS fees, audit fees, network and technology contracts, and site discretionary spending, special education excess costs (MCOE), and special education transportation (MPTA)

RESERVES

- State (3%) and Board (6%) designated reserve for economic uncertainties, based upon Board policy - MET

2023-24 General Fund
BASIC AID

REVENUES

- Local Control Funding Formula revenue of \$14,815,819 is based upon the Governor's 2022-23 Proposed Budget LCFF calculator with the following assumptions (flat enrollment has been included):

ADA	ADA %	LCFF Funding	COLA	Unduplicated %
1299.99	96.0%	100%	5.38%	12.56%

- Federal Revenue \$308,554 (12% decrease)
- Other State Revenue of \$1,630,684
- Other Local Revenues \$6,816,436
 - Parcel Taxes approved for \$3,858,879
 - SPARK funding projection of \$1,245,906 (subject to change)
 - SELPA funding projection of \$900,547
 - Leases/Rentals/Interest anticipated funding of \$811,104

EXPENDITURES

Salaries & Benefits: \$20,540,309

- Projected salaries (step and column) based upon staffing and placement/hiring as of May 27, 2022 for the 2023-24 fiscal year
 - 2023-2024 0.0% salary schedule
 - Addition of 1.0 FTE Certificated due to possible program needs
- Health and Welfare \$11,250 cap, based upon settled agreement with LCMEA and CSEA
- STRS rate increased to 19.1% based upon STRS adopted rate

- STRS On-Behalf Rate is 8.58%, although this expense has no net impact as it is paid directly by the State
- PERS rate increased to 25.20% based upon PERS adopted rate
- Workers' Compensation rate increased to 2.043% based upon Marin Schools Insurance Authority (MSIA) approved rates
- OASDI/Social Security (6.2%), Medicare (1.45%), and Unemployment Insurance (0.5%) are based upon actual rates

Non-Salary accounts: \$4,186,268

- Decrease in 4000 and 5000 object categories, which account for carry-over and/or one-time ESSER III funds purchases from previous fiscal year, future expenditures account for curriculum adoptions, as well as ongoing cost increases such as utilities, insurance, special education contracted services and NPS fees, audit fees, network and technology contracts, and site discretionary spending, special education excess costs (MCOE), and special education transportation (MPTA).

RESERVES

- State (3%) and Board (6%) designated reserve for economic uncertainties, based upon Board policy - MET

2024-25 General Fund BASIC AID

REVENUES

- Local Control Funding Formula revenue of \$15,296,019 is based upon the Governor's 2022-23 May Revise LCFF calculator with the following assumptions (flat enrollment has been included):

ADA	ADA %	LCFF Funding	COLA	Unduplicated %
1299.99	96.0%	100%	4.02%	12.76%

- Federal Revenue \$298,133 (12% decrease)
- Other State Revenue of \$1,637,668
- Other Local Revenues \$6,977,677
 - Parcel Taxes approved for \$4,013,234 **(due to expire June 2032)**
 - SPARK funding commitment projection of \$1,245,906 (subject to change)
 - SELPA funding projection of \$900,547
 - Leases/Rentals/Interest anticipated funding of \$817,990

EXPENDITURES

Salaries & Benefits: \$20,920,739

- Projected salaries (step and column) based upon staffing and placement/hiring as of May 27, 2022 for the 2024-25 fiscal year and two subsequent years
 - 2024-2025 0.0% salary schedule
- Health and Welfare \$11,250 cap, based upon settled agreement with LCMEA and CSEA
- STRS rate increased to 19.1% based upon STRS adopted rate
- STRS On-Behalf Rate is 8.58%, although this expense has no net impact as it is paid directly by the State

- PERS rate increased to 24.60% based upon PERS adopted rate
- Workers' Compensation rate increased to 2.043% based upon Marin Schools Insurance Authority (MSIA) approved rates
- OASDI/Social Security (6.2%), Medicare (1.45%), and Unemployment Insurance (0.5%) are based upon actual rates

Non-Salary accounts \$4,310,546

- Decrease in 4000 and 5000 object categories, which account for carry-over purchases from previous fiscal year, future expenditures account for curriculum adoptions, as well as ongoing cost increases such as utilities, insurance, special education contracted services and NPS fees, audit fees, network and technology contracts, and site discretionary spending, special education excess costs (MCOE), and special education transportation (MPTA)

RESERVES

- State (3%) and Board (6%) designated reserve for economic uncertainties, based upon Board policy - MET

ANNUAL BUDGET REPORT:

July 1, 2022 Budget Adoption

Insert "X" in applicable boxes:

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

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

Budget available for inspection at:

Place: Larkspur-Corte
Madera School
District 230
Doherty Drive,
Larkspur CA 94939

Date: June 13, 2022

Adoption
Date: June 17, 2022

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

Public Hearing:

Place: Larkspur-Corte Madera
School District 200
Doherty Drive, Larkspur
CA 94939

Date: June 16, 2022

Time: 6 p.m.

Contact person for additional information on the budget reports:

Name: Paula Rigney

Telephone: 415-927-6960

Title: Chief Business
Official

E-mail: prigney@lcmcschools.org

Criteria and Standards Review Summary

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

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

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

		If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2021-22) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)	X	
		• Classified? (Section S8B, Line 1)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1)		X
S9	Local Control and Accountability Plan (LCAP)	Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		X
		• Approval date for adoption of the LCAP or approval of an update to the LCAP:	Jun 17, 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

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
17,
2022

Clerk/Secretary of the Governing Board

(Original signature required)

For additional information on this certification, please contact:

Name:	Paula Rigney
Title:	Chief Business Official
Telephone:	415-927-6960
E-mail:	prigney@lcmschools.org

G = General Ledger Data; S =
Supplemental Data

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

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

			2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	13,765,121.18	0.00	13,765,121.18	14,313,569.00	0.00	14,313,569.00	4.0%
2) Federal Revenue		8100-8299	0.00	1,663,270.00	1,663,270.00	0.00	320,396.00	320,396.00	-80.7%
3) Other State Revenue		8300-8599	357,769.76	2,027,479.27	2,385,249.03	279,171.36	1,336,922.00	1,616,093.36	-32.2%
4) Other Local Revenue		8600-8799	899,095.67	5,548,777.51	6,447,873.18	804,304.21	5,821,575.42	6,625,879.63	2.8%
5) TOTAL, REVENUES			15,021,986.61	9,239,526.78	24,261,513.39	15,397,044.57	7,478,893.42	22,875,937.99	-5.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	4,396,285.00	5,563,313.75	9,959,598.75	4,557,447.00	5,565,783.00	10,123,230.00	1.6%
2) Classified Salaries		2000-2999	1,780,275.00	1,190,483.00	2,970,758.00	2,008,313.00	1,303,591.00	3,311,904.00	11.5%
3) Employee Benefits		3000-3999	3,196,012.00	2,632,489.00	5,828,501.00	3,432,083.00	2,790,312.00	6,222,395.00	6.8%
4) Books and Supplies		4000-4999	161,463.00	670,986.49	832,449.49	168,963.00	290,889.19	459,852.19	-44.8%
5) Services and Other Operating Expenditures		5000-5999	1,342,768.75	1,420,363.09	2,763,131.84	1,548,048.75	1,150,516.28	2,698,565.03	-2.3%
6) Capital Outlay		6000-6999	0.00	25,000.00	25,000.00	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299							
		7400-7499	32,245.00	440,865.00	473,110.00	32,245.00	470,405.00	502,650.00	6.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,051.76)	3,051.76	0.00	(31,251.00)	31,251.00	0.00	0.0%
9) TOTAL, EXPENDITURES			10,905,996.99	11,946,552.09	22,852,549.08	11,715,848.75	11,602,747.47	23,318,596.22	2.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,115,989.62	(2,707,025.31)	1,408,964.31	3,681,195.82	(4,123,854.05)	(442,658.23)	-131.4%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(3,451,408.74)	3,451,408.74	0.00	(3,577,654.05)	3,577,654.05	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,451,408.74)	3,451,408.74	0.00	(3,577,654.05)	3,577,654.05	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			664,580.88	744,383.43	1,408,964.31	103,541.77	(546,200.00)	(442,658.23)	-131.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	5,108,194.42	636,888.33	5,745,082.75	5,772,775.30	1,381,271.76	7,154,047.06	24.5%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,108,194.42	636,888.33	5,745,082.75	5,772,775.30	1,381,271.76	7,154,047.06	24.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,108,194.42	636,888.33	5,745,082.75	5,772,775.30	1,381,271.76	7,154,047.06	24.5%
2) Ending Balance, June 30 (E + F1e)			5,772,775.30	1,381,271.76	7,154,047.06	5,876,317.07	835,071.76	6,711,388.83	-6.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	1,000.00	0.00	1,000.00	1,000.00	0.00	1,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	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	1,381,272.00	1,381,272.00	0.00	835,072.00	835,072.00	-39.5%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	312,000.00	0.00	312,000.00	312,000.00	0.00	312,000.00	0.0%
Special Education	0000	9760	100,000.00		100,000.00			0.00	
Retirement Fund 20 and Deferred Maintenance Fund 14	0000	9760	212,000.00		212,000.00			0.00	
Special Education	0000	9760			0.00	100,000.00		100,000.00	
Retirement Fund 20 and Deferred Maintenance Fund 14	0000	9760			0.00	212,000.00		212,000.00	
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	5,459,775.30	(.24)	5,459,775.06	5,563,317.07	(.24)	5,563,316.83	1.9%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	7,900,754.17	483,073.00	8,383,827.17				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				

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)	
c) in Revolving Cash Account		9130	1,000.00	0.00	1,000.00				
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	570.65	487,934.13	488,504.78				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			7,902,324.82	971,007.13	8,873,331.95				
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	582,167.05	4,457.28	586,624.33				
2) Due to Grantor Governments		9590	(16,761.00)	(2,424.00)	(19,185.00)				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			565,406.05	2,033.28	567,439.33				
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)			7,336,918.77	968,973.85	8,305,892.62				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	1,025,408.00	0.00	1,025,408.00	1,025,408.00	0.00	1,025,408.00	0.0%
Education Protection Account State Aid - Current Year		8012	297,391.00	0.00	297,391.00	259,998.00	0.00	259,998.00	-12.6%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	48,572.00	0.00	48,572.00	47,774.00	0.00	47,774.00	-1.6%
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	12,017,437.00	0.00	12,017,437.00	12,601,503.00	0.00	12,601,503.00	4.9%
Unsecured Roll Taxes		8042	226,416.83	0.00	226,416.83	232,394.00	0.00	232,394.00	2.6%
Prior Years' Taxes		8043	149,896.35	0.00	149,896.35	146,492.00	0.00	146,492.00	-2.3%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			13,765,121.18	0.00	13,765,121.18	14,313,569.00	0.00	14,313,569.00	4.0%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			13,765,121.18	0.00	13,765,121.18	14,313,569.00	0.00	14,313,569.00	4.0%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	215,242.00	215,242.00	0.00	205,290.00	205,290.00	-4.6%
Special Education Discretionary Grants		8182	0.00	64,770.00	64,770.00	0.00	16,422.00	16,422.00	-74.6%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		49,756.00	49,756.00		46,650.00	46,650.00	-6.2%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		22,326.00	22,326.00		19,547.00	19,547.00	-12.4%
Title III, Part A, Immigrant Student Program	4201	8290		12,447.00	12,447.00		9,684.00	9,684.00	-22.2%
Title III, Part A, English Learner Program	4203	8290		11,001.00	11,001.00		14,003.00	14,003.00	27.3%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		10,000.00	10,000.00		8,800.00	8,800.00	-12.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	1,277,728.00	1,277,728.00	0.00	0.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			0.00	1,663,270.00	1,663,270.00	0.00	320,396.00	320,396.00	-80.7%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	31,638.00	31,638.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	48,553.00	0.00	48,553.00	45,422.00	0.00	45,422.00	-6.4%
Lottery - Unrestricted and Instructional Materials		8560	287,365.40	145,170.98	432,536.38	211,898.00	84,499.00	296,397.00	-31.5%
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									
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	21,851.36	1,850,670.29	1,872,521.65	21,851.36	1,252,423.00	1,274,274.36	-31.9%
TOTAL, OTHER STATE REVENUE			357,769.76	2,027,479.27	2,385,249.03	279,171.36	1,336,922.00	1,616,093.36	-32.2%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	3,500,116.62	3,500,116.62	0.00	3,675,122.00	3,675,122.00	5.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	544,028.76	0.00	544,028.76	544,028.76	0.00	544,028.76	0.0%
Interest		8660	1,400.00	0.00	1,400.00	1,400.00	0.00	1,400.00	0.0%
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%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	353,666.91	1,209,655.34	1,563,322.25	258,875.45	1,245,906.19	1,504,781.64	-3.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		839,005.55	839,005.55		900,547.23	900,547.23	7.3%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			899,095.67	5,548,777.51	6,447,873.18	804,304.21	5,821,575.42	6,625,879.63	2.8%
TOTAL, REVENUES			15,021,986.61	9,239,526.78	24,261,513.39	15,397,044.57	7,478,893.42	22,875,937.99	-5.7%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	3,313,499.00	4,639,887.75	7,953,386.75	3,461,023.00	4,563,251.00	8,024,274.00	0.9%
Certificated Pupil Support Salaries		1200	10,733.00	777,367.00	788,100.00	0.00	820,864.00	820,864.00	4.2%
Certificated Supervisors' and Administrators' Salaries		1300	1,037,053.00	146,059.00	1,183,112.00	1,061,424.00	181,668.00	1,243,092.00	5.1%
Other Certificated Salaries		1900	35,000.00	0.00	35,000.00	35,000.00	0.00	35,000.00	0.0%
TOTAL, CERTIFICATED SALARIES			4,396,285.00	5,563,313.75	9,959,598.75	4,557,447.00	5,565,783.00	10,123,230.00	1.6%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	27,433.00	745,190.60	772,623.60	31,309.00	854,092.60	885,401.60	14.6%
Classified Support Salaries		2200	749,344.00	187,931.50	937,275.50	864,373.00	183,328.50	1,047,701.50	11.8%
Classified Supervisors' and Administrators' Salaries		2300	183,345.00	149,092.00	332,437.00	192,056.00	152,399.00	344,455.00	3.6%
Clerical, Technical and Office Salaries		2400	762,936.00	32,031.90	794,967.90	846,400.00	32,788.90	879,188.90	10.6%
Other Classified Salaries		2900	57,217.00	76,237.00	133,454.00	74,175.00	80,982.00	155,157.00	16.3%
TOTAL, CLASSIFIED SALARIES			1,780,275.00	1,190,483.00	2,970,758.00	2,008,313.00	1,303,591.00	3,311,904.00	11.5%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,069,798.00	1,570,721.00	2,640,519.00	1,253,833.00	1,705,486.00	2,959,319.00	12.1%
PERS		3201-3202	406,103.00	272,488.00	678,591.00	453,101.00	275,261.00	728,362.00	7.3%
OASDI/Medicare/Alternative		3301-3302	223,623.00	151,633.00	375,256.00	228,765.00	156,285.00	385,050.00	2.6%
Health and Welfare Benefits		3401-3402	959,988.00	538,521.00	1,498,509.00	946,173.00	548,274.00	1,494,447.00	-0.3%
Unemployment Insurance		3501-3502	41,822.00	20,456.00	62,278.00	41,758.00	20,836.00	62,594.00	0.5%
Workers' Compensation		3601-3602	156,828.00	74,598.00	231,426.00	170,603.00	80,098.00	250,701.00	8.3%
OPEB, Allocated		3701-3702	58,502.00	0.00	58,502.00	58,502.00	0.00	58,502.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	279,348.00	4,072.00	283,420.00	279,348.00	4,072.00	283,420.00	0.0%
TOTAL, EMPLOYEE BENEFITS			3,196,012.00	2,632,489.00	5,828,501.00	3,432,083.00	2,790,312.00	6,222,395.00	6.8%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	9,000.00	320,378.77	329,378.77	9,000.00	35,107.00	44,107.00	-86.6%
Books and Other Reference Materials		4200	20,000.00	49,591.00	69,591.00	25,000.00	65,710.00	90,710.00	30.3%
Materials and Supplies		4300	120,463.00	296,890.79	417,353.79	122,963.00	188,071.19	311,034.19	-25.5%
Noncapitalized Equipment		4400	12,000.00	4,125.93	16,125.93	12,000.00	2,001.00	14,001.00	-13.2%

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)	
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			161,463.00	670,986.49	832,449.49	168,963.00	290,889.19	459,852.19	-44.8%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	73,600.00	58,688.00	132,288.00	273,600.00	237,091.00	510,691.00	286.0%
Dues and Memberships		5300	39,500.00	0.00	39,500.00	43,000.00	0.00	43,000.00	8.9%
Insurance	5400 - 5450		171,386.00	0.00	171,386.00	195,666.00	0.00	195,666.00	14.2%
Operations and Housekeeping Services		5500	253,721.00	0.00	253,721.00	243,721.00	0.00	243,721.00	-3.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	22,750.00	87,602.28	110,352.28	22,750.00	81,602.28	104,352.28	-5.4%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	725,011.75	1,274,072.81	1,999,084.56	712,511.75	831,823.00	1,544,334.75	-22.7%
Communications		5900	56,800.00	0.00	56,800.00	56,800.00	0.00	56,800.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,342,768.75	1,420,363.09	2,763,131.84	1,548,048.75	1,150,516.28	2,698,565.03	-2.3%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	25,000.00	25,000.00	0.00	0.00	0.00	-100.0%
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			0.00	25,000.00	25,000.00	0.00	0.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	179,387.00	179,387.00	0.00	179,387.00	179,387.00	0.0%
Payments to County Offices		7142	0.00	261,478.00	261,478.00	0.00	291,018.00	291,018.00	11.3%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	32,245.00	0.00	32,245.00	32,245.00	0.00	32,245.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			32,245.00	440,865.00	473,110.00	32,245.00	470,405.00	502,650.00	6.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(3,051.76)	3,051.76	0.00	(31,251.00)	31,251.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(3,051.76)	3,051.76	0.00	(31,251.00)	31,251.00	0.00	0.0%
TOTAL, EXPENDITURES			10,905,996.99	11,946,552.09	22,852,549.08	11,715,848.75	11,602,747.47	23,318,596.22	2.0%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(3,451,408.74)	3,451,408.74	0.00	(3,577,654.05)	3,577,654.05	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(3,451,408.74)	3,451,408.74	0.00	(3,577,654.05)	3,577,654.05	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(3,451,408.74)	3,451,408.74	0.00	(3,577,654.05)	3,577,654.05	0.00	0.0%

			2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	13,765,121.18	0.00	13,765,121.18	14,313,569.00	0.00	14,313,569.00	4.0%
2) Federal Revenue		8100-8299	0.00	1,663,270.00	1,663,270.00	0.00	320,396.00	320,396.00	-80.7%
3) Other State Revenue		8300-8599	357,769.76	2,027,479.27	2,385,249.03	279,171.36	1,336,922.00	1,616,093.36	-32.2%
4) Other Local Revenue		8600-8799	899,095.67	5,548,777.51	6,447,873.18	804,304.21	5,821,575.42	6,625,879.63	2.8%
5) TOTAL, REVENUES			15,021,986.61	9,239,526.78	24,261,513.39	15,397,044.57	7,478,893.42	22,875,937.99	-5.7%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600- 7699	5,629,960.75	9,052,842.96	14,682,803.71	6,129,381.75	8,648,928.79	14,778,310.54	0.7%
2) Instruction - Related Services	2000-2999		1,949,579.00	461,096.40	2,410,675.40	2,078,615.00	512,254.40	2,590,869.40	7.5%
3) Pupil Services	3000-3999		286,354.00	1,088,857.29	1,375,211.29	288,482.00	1,104,680.00	1,393,162.00	1.3%
4) Ancillary Services	4000-4999		0.00	34,417.00	34,417.00	0.00	36,118.00	36,118.00	4.9%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		1,972,658.24	130,533.76	2,103,192.00	2,049,321.00	146,459.00	2,195,780.00	4.4%
8) Plant Services	8000-8999		1,035,200.00	737,939.68	1,773,139.68	1,137,804.00	683,902.28	1,821,706.28	2.7%
9) Other Outgo	9000-9999		32,245.00	440,865.00	473,110.00	32,245.00	470,405.00	502,650.00	6.2%
10) TOTAL, EXPENDITURES			10,905,996.99	11,946,552.09	22,852,549.08	11,715,848.75	11,602,747.47	23,318,596.22	2.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			4,115,989.62	(2,707,025.31)	1,408,964.31	3,681,195.82	(4,123,854.05)	(442,658.23)	-131.4%
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		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(3,451,408.74)	3,451,408.74	0.00	(3,577,654.05)	3,577,654.05	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,451,408.74)	3,451,408.74	0.00	(3,577,654.05)	3,577,654.05	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			664,580.88	744,383.43	1,408,964.31	103,541.77	(546,200.00)	(442,658.23)	-131.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		5,108,194.42	636,888.33	5,745,082.75	5,772,775.30	1,381,271.76	7,154,047.06	24.5%
b) Audit Adjustments	9793		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,108,194.42	636,888.33	5,745,082.75	5,772,775.30	1,381,271.76	7,154,047.06	24.5%
d) Other Restatements	9795		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,108,194.42	636,888.33	5,745,082.75	5,772,775.30	1,381,271.76	7,154,047.06	24.5%
2) Ending Balance, June 30 (E + F1e)			5,772,775.30	1,381,271.76	7,154,047.06	5,876,317.07	835,071.76	6,711,388.83	-6.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash	9711		1,000.00	0.00	1,000.00	1,000.00	0.00	1,000.00	0.0%
Stores	9712		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items	9713		0.00	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	1,381,272.00	1,381,272.00	0.00	835,072.00	835,072.00	-39.5%
c) Committed									
Stabilization Arrangements	9750		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		312,000.00	0.00	312,000.00	312,000.00	0.00	312,000.00	0.0%
Special Education	0000	9760	100,000.00		100,000.00			0.00	
Retirement Fund 20 and Deferred Maintenance Fund 14	0000	9760	212,000.00		212,000.00			0.00	
Special Education	0000	9760			0.00	100,000.00		100,000.00	
Retirement Fund 20 and Deferred Maintenance Fund 14	0000	9760			0.00	212,000.00		212,000.00	
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		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		5,459,775.30	(.24)	5,459,775.06	5,563,317.07	(.24)	5,563,316.83	1.9%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
3213	Elementary and Secondary School Emergency Relief III (ESSER III) Fund	199,910.00	94,284.00
3214	Elementary and Secondary School Emergency Relief III (ESSER III) Fund: Learning Loss	35,335.00	0.00
5810	Other Restricted Federal	840,390.00	539,515.00
6266	Educator Effectiveness, FY 2021-22	305,637.00	201,273.00
Total, Restricted Balance		1,381,272.00	835,072.00

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	375,614.00	400,000.00	6.5%
3) Other State Revenue		8300-8599	23,000.00	31,447.74	36.7%
4) Other Local Revenue		8600-8799	20.00	350.00	1,650.0%
5) TOTAL, REVENUES			398,634.00	431,797.74	8.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	30,409.00	31,386.00	3.2%
3) Employee Benefits		3000-3999	13,415.00	14,623.00	9.0%
4) Books and Supplies		4000-4999	1,000.00	750.00	-25.0%
5) Services and Other Operating Expenditures		5000-5999	409,458.74	385,038.74	-6.0%
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			454,282.74	431,797.74	-4.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(55,648.74)	0.00	-100.0%
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)			(55,648.74)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	56,262.74	614.00	-98.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			56,262.74	614.00	-98.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			56,262.74	614.00	-98.9%
2) Ending Balance, June 30 (E + F1e)			614.00	614.00	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	614.00	614.00	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	(36,159.95)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			(36,159.95)		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G9 + H2) - (I6 + J2)			(36,159.95)		
FEDERAL REVENUE					
Child Nutrition Programs		8220	375,000.00	400,000.00	6.7%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	614.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			375,614.00	400,000.00	6.5%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	23,000.00	31,447.74	36.7%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			23,000.00	31,447.74	36.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	20.00	350.00	1,650.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			20.00	350.00	1,650.0%
TOTAL, REVENUES			398,634.00	431,797.74	8.3%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	30,409.00	31,386.00	3.2%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			30,409.00	31,386.00	3.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	6,967.00	7,963.00	14.3%
OASDI/Medicare/Alternative		3301-3302	2,326.00	2,401.00	3.2%
Health and Welfare Benefits		3401-3402	3,381.00	3,461.00	2.4%
Unemployment Insurance		3501-3502	152.00	157.00	3.3%
Workers' Compensation		3601-3602	589.00	641.00	8.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			13,415.00	14,623.00	9.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,000.00	750.00	-25.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,000.00	750.00	-25.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	409,458.74	385,038.74	-6.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			409,458.74	385,038.74	-6.0%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			454,282.74	431,797.74	-4.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					

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

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	375,614.00	400,000.00	6.5%
3) Other State Revenue		8300-8599	23,000.00	31,447.74	36.7%
4) Other Local Revenue		8600-8799	20.00	350.00	1,650.0%
5) TOTAL, REVENUES			398,634.00	431,797.74	8.3%
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		454,282.74	431,797.74	-4.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			454,282.74	431,797.74	-4.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(55,648.74)	0.00	-100.0%
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)			(55,648.74)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	56,262.74	614.00	-98.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			56,262.74	614.00	-98.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			56,262.74	614.00	-98.9%
2) Ending Balance, June 30 (E + F1e)			614.00	614.00	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	614.00	614.00	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
5810	Other Restricted Federal	614.00	614.00
Total, Restricted Balance		614.00	614.00

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	60.00	60.00	0.0%
5) TOTAL, REVENUES			60.00	60.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	97,602.86	60.00	-99.9%
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			97,602.86	60.00	-99.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(97,542.86)	0.00	-100.0%
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)			(97,542.86)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	97,542.86	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			97,542.86	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			97,542.86	0.00	-100.0%
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	97,577.57		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			97,577.57		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G9 + H2) - (I6 + J2)			97,577.57		
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%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	60.00	60.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			60.00	60.00	0.0%
TOTAL, REVENUES			60.00	60.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
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					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	97,602.86	60.00	-99.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			97,602.86	60.00	-99.9%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			97,602.86	60.00	-99.9%
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					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	60.00	60.00	0.0%
5) TOTAL, REVENUES			60.00	60.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		97,602.86	60.00	-99.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			97,602.86	60.00	-99.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(97,542.86)	0.00	-100.0%
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)			(97,542.86)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	97,542.86	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			97,542.86	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			97,542.86	0.00	-100.0%
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 (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
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10.00	10.00	0.0%
5) TOTAL, REVENUES			10.00	10.00	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	12,342.04	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	10.00	10.00	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			12,352.04	10.00	-99.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(12,342.04)	0.00	-100.0%
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)			(12,342.04)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,342.04	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,342.04	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,342.04	0.00	-100.0%
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	12,341.58		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			12,341.58		
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	(.01)		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			(.01)		
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)			12,341.59		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	10.00	10.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10.00	10.00	0.0%
TOTAL, REVENUES			10.00	10.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	12,342.04	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			12,342.04	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	10.00	10.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10.00	10.00	0.0%
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)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			12,352.04	10.00	-99.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10.00	10.00	0.0%
5) TOTAL, REVENUES			10.00	10.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		12,352.04	10.00	-99.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			12,352.04	10.00	-99.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(12,342.04)	0.00	-100.0%
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)			(12,342.04)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,342.04	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,342.04	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,342.04	0.00	-100.0%
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 (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
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	55,990.75	34,196.41	-38.9%
5) TOTAL, REVENUES			55,990.75	34,196.41	-38.9%
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	15,000.00	10,000.00	-33.3%
5) Services and Other Operating Expenditures		5000-5999	3,838.00	2,300.00	-40.1%
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			18,838.00	12,300.00	-34.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			37,152.75	21,896.41	-41.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			37,152.75	21,896.41	-41.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	174,732.61	211,885.36	21.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			174,732.61	211,885.36	21.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			174,732.61	211,885.36	21.3%
2) Ending Balance, June 30 (E + F1e)			211,885.36	233,781.77	10.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	211,885.36	233,781.77	10.3%
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	225,170.02		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			225,170.02		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			225,170.02		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	75.00	75.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	55,915.75	34,121.41	-39.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			55,990.75	34,196.41	-38.9%
TOTAL, REVENUES			55,990.75	34,196.41	-38.9%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	10,000.00	5,000.00	-50.0%
Noncapitalized Equipment		4400	5,000.00	5,000.00	0.0%
TOTAL, BOOKS AND SUPPLIES			15,000.00	10,000.00	-33.3%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,838.00	2,300.00	-40.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,838.00	2,300.00	-40.1%
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)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			18,838.00	12,300.00	-34.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					

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

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	55,990.75	34,196.41	-38.9%
5) TOTAL, REVENUES			55,990.75	34,196.41	-38.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		75.00	0.00	-100.0%
8) Plant Services	8000-8999		18,763.00	12,300.00	-34.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			18,838.00	12,300.00	-34.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			37,152.75	21,896.41	-41.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			37,152.75	21,896.41	-41.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	174,732.61	211,885.36	21.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			174,732.61	211,885.36	21.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			174,732.61	211,885.36	21.3%
2) Ending Balance, June 30 (E + F1e)			211,885.36	233,781.77	10.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	211,885.36	233,781.77	10.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
9010	Other Restricted Local	211,885.36	233,781.77
Total, Restricted Balance		211,885.36	233,781.77

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	5,013.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	2,000.00	2,000.00	0.0%
5) TOTAL, REVENUES			7,013.00	2,000.00	-71.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	385,000.00	450,000.00	16.9%
5) Services and Other Operating Expenditures		5000-5999	90,000.00	50,000.00	-44.4%
6) Capital Outlay		6000-6999	496,000.00	365,000.00	-26.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			971,000.00	865,000.00	-10.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(963,987.00)	(863,000.00)	-10.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(963,987.00)	(863,000.00)	-10.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,312,547.58	5,348,560.58	-15.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,312,547.58	5,348,560.58	-15.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,312,547.58	5,348,560.58	-15.3%
2) Ending Balance, June 30 (E + F1e)			5,348,560.58	4,485,560.58	-16.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,348,560.58	4,485,560.58	-16.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,406,436.58		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			5,406,436.58		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			5,406,436.58		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	5,013.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			5,013.00	0.00	-100.0%
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	2,000.00	2,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,000.00	2,000.00	0.0%
TOTAL, REVENUES			7,013.00	2,000.00	-71.5%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	385,000.00	400,000.00	3.9%
Noncapitalized Equipment		4400	0.00	50,000.00	New
TOTAL, BOOKS AND SUPPLIES			385,000.00	450,000.00	16.9%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	50,000.00	50,000.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	40,000.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			90,000.00	50,000.00	-44.4%
CAPITAL OUTLAY					
Land		6100	15,000.00	15,000.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	481,000.00	350,000.00	-27.2%
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			496,000.00	365,000.00	-26.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			971,000.00	865,000.00	-10.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
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	5,013.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	2,000.00	2,000.00	0.0%
5) TOTAL, REVENUES			7,013.00	2,000.00	-71.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		971,000.00	865,000.00	-10.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			971,000.00	865,000.00	-10.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(963,987.00)	(863,000.00)	-10.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(963,987.00)	(863,000.00)	-10.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,312,547.58	5,348,560.58	-15.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,312,547.58	5,348,560.58	-15.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,312,547.58	5,348,560.58	-15.3%
2) Ending Balance, June 30 (E + F1e)			5,348,560.58	4,485,560.58	-16.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,348,560.58	4,485,560.58	-16.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
7710	State School Facilities Projects	5,348,560.58	4,485,560.58
Total, Restricted Balance		5,348,560.58	4,485,560.58

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,421,177.57	3,421,177.57	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,421,177.57	3,421,177.57	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,421,177.57	3,421,177.57	0.0%
2) Ending Balance, June 30 (E + F1e)			3,421,177.57	3,421,177.57	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	3,421,177.57	3,421,177.57	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	3,421,177.57		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3,421,177.57		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			3,421,177.57		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,421,177.57	3,421,177.57	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,421,177.57	3,421,177.57	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,421,177.57	3,421,177.57	0.0%
2) Ending Balance, June 30 (E + F1e)			3,421,177.57	3,421,177.57	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	3,421,177.57	3,421,177.57	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)						
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	1,308.98	1,303.97	1,483.37	1,299.99	1,299.99	1,299.99
3. Total Basic Aid Open Enrollment Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	1,308.98	1,303.97	1,483.37	1,299.99	1,299.99	1,299.99
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	1,308.98	1,303.97	1,483.37	1,299.99	1,299.99	1,299.99
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c) (4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c) (4)(A)]						

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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

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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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

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

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

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	0.00	0.00		

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	9,959,598.75	301	0.00	303	9,959,598.75	305	298,118.04		307	9,661,480.71	309
2000 - Classified Salaries	2,970,758.00	311	0.00	313	2,970,758.00	315	0.00		317	2,970,758.00	319
3000 - Employee Benefits	5,828,501.00	321	58,502.00	323	5,769,999.00	325	0.00		327	5,769,999.00	329
4000 - Books, Supplies Equip Replace. (6500)	832,449.49	331	0.00	333	832,449.49	335	347,151.77		337	485,297.72	339
5000 - Services. ... & 7300 - Indirect Costs	2,763,131.84	341	6,638.00	343	2,756,493.84	345	582,914.52		347	2,173,579.32	349
TOTAL					22,289,299.08	365	TOTAL			21,061,114.75	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011.	1100	375
2. Salaries of Instructional Aides Per EC 41011.	2100	380
3. STRS.	3101 & 3102	382
4. PERS.	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	385
7. Unemployment Insurance.	3501 & 3502	390
8. Workers' Compensation Insurance.	3601 & 3602	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	393
10. Other Benefits (EC 22310).	3901 & 3902	395
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		

13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)	0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		396
14. TOTAL SALARIES AND BENEFITS.	12,779,696.35	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.61	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)60
2. Percentage spent by this district (Part II, Line 15)61
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	21,061,114.75
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	10,123,230.00	301	0.00	303	10,123,230.00	305	211,898.00		307	9,911,332.00	309
2000 - Classified Salaries	3,311,904.00	311	0.00	313	3,311,904.00	315	0.00		317	3,311,904.00	319
3000 - Employee Benefits	6,222,395.00	321	58,502.00	323	6,163,893.00	325	0.00		327	6,163,893.00	329
4000 - Books, Supplies Equip Replace. (6500)	459,852.19	331	0.00	333	459,852.19	335	84,499.00		337	375,353.19	339
5000 - Services. . . & 7300 - Indirect Costs	2,698,565.03	341	0.00	343	2,698,565.03	345	478,422.00		347	2,220,143.03	349
TOTAL					22,757,444.22	365	TOTAL			21,982,625.22	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011.	1100	375
2. Salaries of Instructional Aides Per EC 41011.	2100	380
3. STRS.	3101 & 3102	382
4. PERS.	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	385
7. Unemployment Insurance.	3501 & 3502	390
8. Workers' Compensation Insurance.	3601 & 3602	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00
10. Other Benefits (EC 22310).	3901 & 3902	224,300.00
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		13,234,279.60
12. Less: Teacher and Instructional Aide Salaries and		

Benefits deducted in Column 2.	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).	0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		396
14. TOTAL SALARIES AND BENEFITS.	13,234,279.60	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.60	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)60	
2. Percentage spent by this district (Part II, Line 15)60	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	21,982,625.22	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

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

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	14,313,569.00	3.51%	14,815,819.00	3.24%	15,296,019.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	279,171.36	-7.60%	257,956.00	0.58%	259,453.00
4. Other Local Revenues	8600-8799	804,304.21	0.85%	811,104.00	0.85%	817,990.00
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	(3,577,654.05)	25.80%	(4,500,654.00)	8.77%	(4,895,393.00)
6. Total (Sum lines A1 thru A5c)		11,819,390.52	-3.68%	11,384,225.00	0.82%	11,478,069.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				4,557,447.00		4,855,206.00
b. Step & Column Adjustment				152,759.00		189,218.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				145,000.00		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,557,447.00	6.53%	4,855,206.00	3.90%	5,044,424.00
2. Classified Salaries						
a. Base Salaries				2,008,313.00		2,063,332.00
b. Step & Column Adjustment				55,019.00		45,565.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,008,313.00	2.74%	2,063,332.00	2.21%	2,108,897.00
3. Employee Benefits	3000-3999	3,432,083.00	-6.05%	3,224,311.00	-2.33%	3,149,032.00
4. Books and Supplies	4000-4999	168,963.00	7.10%	180,963.00	0.00%	180,963.00
5. Services and Other Operating Expenditures	5000-5999	1,548,048.75	8.70%	1,682,795.00	1.75%	1,712,184.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	32,245.00	0.00%	32,245.00	0.00%	32,245.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(31,251.00)	0.00%	(31,251.00)	0.00%	(31,251.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		11,715,848.75	2.49%	12,007,601.00	1.57%	12,196,494.00

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)		103,541.77		(623,376.00)		(718,425.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		5,772,775.30		5,876,317.07		5,252,941.07
2. Ending Fund Balance (Sum lines C and D1)		5,876,317.07		5,252,941.07		4,534,516.07
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	1,000.00		1,000.00		1,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	312,000.00		312,000.00		312,000.00
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	5,563,317.07		4,939,941.07		4,221,516.07
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,876,317.07		5,252,941.07		4,534,516.07
E. AVAILABLE RESERVES						
1. General Fund						
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	5,563,317.07		4,939,941.07		4,221,516.07
(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)		5,563,317.07		4,939,941.07		4,221,516.07
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
Addition of 1.0 FTE in 2023-2024 dependent on enrollment and District program needs.						

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	320,396.00	-3.70%	308,554.00	-3.38%	298,133.00
3. Other State Revenues	8300-8599	1,336,922.00	2.68%	1,372,729.00	0.40%	1,378,215.00
4. Other Local Revenues	8600-8799	5,821,575.42	3.16%	6,005,332.00	2.57%	6,159,687.00
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	3,577,654.05	25.80%	4,500,654.00	8.77%	4,895,393.00
6. Total (Sum lines A1 thru A5c)		11,056,547.47	10.23%	12,187,269.00	4.46%	12,731,428.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				5,565,783.00		5,517,032.00
b. Step & Column Adjustment						63,065.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(48,751.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	5,565,783.00	-0.88%	5,517,032.00	1.14%	5,580,097.00
2. Classified Salaries						
a. Base Salaries				1,303,591.00		1,342,189.00
b. Step & Column Adjustment				38,598.00		40,266.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,303,591.00	2.96%	1,342,189.00	3.00%	1,382,455.00
3. Employee Benefits	3000-3999	2,790,312.00	26.80%	3,538,238.00	3.32%	3,655,834.00
4. Books and Supplies	4000-4999	290,889.19	89.06%	549,962.00	0.00%	549,962.76
5. Services and Other Operating Expenditures	5000-5999	1,150,516.28	3.57%	1,191,607.00	3.62%	1,234,752.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	470,405.00	16.64%	548,697.00	9.43%	600,441.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	31,251.00	0.00%	31,251.00	0.00%	31,251.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		11,602,747.47	9.62%	12,718,976.00	2.48%	13,034,792.76

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)		(546,200.00)		(531,707.00)		(303,364.76)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,381,271.76		835,071.76		303,364.76
2. Ending Fund Balance (Sum lines C and D1)		835,071.76		303,364.76		0.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	835,072.00		303,364.76		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	(.24)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		835,071.76		303,364.76		0.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
2023-2024 Shifting of Certificated salary costs that used to be funded out of ESSER funds to the General fund (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	14,313,569.00	3.51%	14,815,819.00	3.24%	15,296,019.00
2. Federal Revenues	8100-8299	320,396.00	-3.70%	308,554.00	-3.38%	298,133.00
3. Other State Revenues	8300-8599	1,616,093.36	0.90%	1,630,685.00	0.43%	1,637,668.00
4. Other Local Revenues	8600-8799	6,625,879.63	2.88%	6,816,436.00	2.37%	6,977,677.00
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)		22,875,937.99	3.04%	23,571,494.00	2.71%	24,209,497.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				10,123,230.00		10,372,238.00
b. Step & Column Adjustment				152,759.00		252,283.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				96,249.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	10,123,230.00	2.46%	10,372,238.00	2.43%	10,624,521.00
2. Classified Salaries						
a. Base Salaries				3,311,904.00		3,405,521.00
b. Step & Column Adjustment				93,617.00		85,831.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,311,904.00	2.83%	3,405,521.00	2.52%	3,491,352.00
3. Employee Benefits	3000-3999	6,222,395.00	8.68%	6,762,549.00	0.63%	6,804,866.00
4. Books and Supplies	4000-4999	459,852.19	58.95%	730,925.00	0.00%	730,925.76
5. Services and Other Operating Expenditures	5000-5999	2,698,565.03	6.52%	2,874,402.00	2.52%	2,946,936.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	502,650.00	15.58%	580,942.00	8.91%	632,686.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		23,318,596.22	6.04%	24,726,577.00	2.04%	25,231,286.76
C. NET INCREASE (DECREASE) IN FUND BALANCE						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Line A6 minus line B11)		(442,658.23)		(1,155,083.00)		(1,021,789.76)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		7,154,047.06		6,711,388.83		5,556,305.83
2. Ending Fund Balance (Sum lines C and D1)		6,711,388.83		5,556,305.83		4,534,516.07
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	1,000.00		1,000.00		1,000.00
b. Restricted	9740	835,072.00		303,364.76		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	312,000.00		312,000.00		312,000.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	5,563,316.83		4,939,941.07		4,221,516.07
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		6,711,388.83		5,556,305.83		4,534,516.07
E. AVAILABLE RESERVES						
1. General Fund						
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	5,563,317.07		4,939,941.07		4,221,516.07
d. Negative Restricted Ending Balances						
(Negative resources 2000-9999)	979Z	(.24)		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)		5,563,316.83		4,939,941.07		4,221,516.07
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		23.86%		19.98%		16.73%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
<p>a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?</p> <p style="text-align: center;">No</p> <p>b. If you are the SELPA AU and are excluding special education pass-through funds:</p> <p>1. Enter the name(s) of the SELPA(s):</p> <p>Marin County SELP</p>						
<p>2. Special education pass-through funds</p> <p>(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)</p>		0.00		0.00		0.00
<p>2. District ADA</p> <p>Used to determine the reserve standard percentage level on line F3d</p> <p>(Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)</p>		1,299.99		1,299.99		1,299.99
<p>3. Calculating the Reserves</p> <p>a. Expenditures and Other Financing Uses (Line B11)</p>		23,318,596.22		24,726,577.00		25,231,286.76
<p>b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)</p>		0.00		0.00		0.00
<p>c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)</p>		23,318,596.22		24,726,577.00		25,231,286.76
<p>d. Reserve Standard Percentage Level</p> <p>(Refer to Form 01CS, Criterion 10 for calculation details)</p>		3.00%		3.00%		3.00%
<p>e. Reserve Standard - By Percent (Line F3c times F3d)</p>		699,557.89		741,797.31		756,938.60
<p>f. Reserve Standard - By Amount</p> <p>(Refer to Form 01CS, Criterion 10 for calculation details)</p>		0.00		0.00		0.00
<p>g. Reserve Standard (Greater of Line F3e or F3f)</p>		699,557.89		741,797.31		756,938.60
<p>h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)</p>		YES		YES		YES

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):

1,299.99

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	1,492	1,492		
Charter School				
Total ADA	1,492	1,492	0.0%	Met
Second Prior Year (2020-21)				
District Regular	1,483	1,483		
Charter School				
Total ADA	1,483	1,483	N/A	Met
First Prior Year (2021-22)				
District Regular	1,483	1,483		
Charter School		0		
Total ADA	1,483	1,483	N/A	Met
Budget Year (2022-23)				
District Regular	1,300			
Charter School	0			
Total ADA	1,300			

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):

1,300.0

District's Enrollment Standard Percentage Level:

1.0%

2A. Calculating the District's Enrollment Variances

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

Fiscal Year		Enrollment Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2019-20)	District Regular	1,520	1,533		
	Charter School				
	Total Enrollment	1,520	1,533	N/A	Met
Second Prior Year (2020-21)	District Regular	1,536	1,434		
	Charter School				
	Total Enrollment	1,536	1,434	6.6%	Not Met
First Prior Year (2021-22)	District Regular	1,340	1,344		
	Charter School				
	Total Enrollment	1,340	1,344	N/A	Met

Budget Year (2022-23)	
District Regular	1,346
Charter School	
Total Enrollment	1,346

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

Larkspur-Corte Madera School District experience a significant decline in enrollment due to the Covid-19 pandemic.

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

Explanation:
(required if NOT met)

3. **CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year		P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
		Estimated/Unaudited Actuals	CBEDS Actual	
		(Form A, Lines A4 and C4)	(Criterion 2, Item 2A)	
Third Prior Year (2019-20)	District Regular	1,483	1,533	96.8%
	Charter School		0	
	Total ADA/Enrollment	1,483	1,533	
Second Prior Year (2020-21)	District Regular	1,483	1,434	103.4%
	Charter School	0		
	Total ADA/Enrollment	1,483	1,434	
First Prior Year (2021-22)	District Regular	1,309	1,344	97.4%
	Charter School			
	Total ADA/Enrollment	1,309	1,344	
Historical Average Ratio:				99.2%

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

99.7%

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	1,300	1,346		
	Charter School	0			
	Total ADA/Enrollment	1,300	1,346	96.6%	Met
1st Subsequent Year (2023-24)	District Regular	1,299	1,346		
	Charter School				
	Total ADA/Enrollment	1,299	1,346	96.5%	Met
2nd Subsequent Year (2024-25)	District Regular	1,299	1,346		
	Charter School				
	Total ADA/Enrollment	1,299	1,346	96.5%	Met

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:

Basic Aid

4A1. Calculating the District's LCFF Revenue Standard

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

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

Projected LCFF Revenue

	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Step 1 - Change in Population				
a. ADA (Funded)				
(Form A, lines A6 and C4)	1,483.37	1,299.99	1,299.99	1,299.99
b. Prior Year ADA (Funded)		1,483.37	1,299.99	1,299.99
c. Difference (Step 1a minus Step 1b)		(183.38)	0.00	0.00
d. Percent Change Due to Population				
(Step 1c divided by Step 1b)		(12.36%)	0.00%	0.00%

Step 2 - Change in Funding Level

a. Prior Year LCFF Funding	13,028,163.00	13,532,223.00	14,056,446.00
b1. COLA percentage			
b2. COLA amount (proxy for purposes of this criterion)	0.00	0.00	0.00
c. Percent Change Due to Funding Level			
(Step 2b2 divided by Step 2a)	0.0%	0.0%	0.0%

Step 3 - Total Change in Population and Funding Level

(Step 1d plus Step 2c)

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

-12.4%	0.0%	0.0%
N/A	N/A	N/A

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	12,442,322.18	13,028,163.00	13,532,223.00	14,056,446.00
Percent Change from Previous Year		4.71%	3.87%	3.87%
Basic Aid Standard (percent change from previous year, plus/minus 1%):		3.71% to 5.71%	2.87% to 4.87%	2.87% to 4.87%

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	13,765,121.18	14,313,569.00	14,815,819.00	15,296,019.00
District's Projected Change in LCFF Revenue:		3.98%	3.51%	3.24%
Basic Aid Standard		3.71% to 5.71%	2.87% to 4.87%	2.87% to 4.87%
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2019-20)	12,434,944.85	13,511,256.92	92.0%
Second Prior Year (2020-21)	11,288,909.61	12,320,472.72	91.6%
First Prior Year (2021-22)	9,372,572.00	10,905,996.99	85.9%
Historical Average Ratio:			89.9%

District's Reserve Standard Percentage (Criterion 10B, Line 4):	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	86.9% to 92.9%	86.9% to 92.9%	86.9% to 92.9%

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)	Total Expenditures (Form 01, Objects 1000-7499)		
	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)		
Budget Year (2022-23)	9,997,843.00	11,715,848.75	85.3%	Not Met
1st Subsequent Year (2023-24)	10,142,849.00	12,007,601.00	84.5%	Not Met
2nd Subsequent Year (2024-25)	10,302,353.00	12,196,494.00	84.5%	Not 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 NOT MET - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:
(required if NOT met)

Due to all of the additional Learning Loss/ESSER/One-Time funding that the District's has received the District's operational costs increased due to the expenditures not being used to create new positions or on-going costs.

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):	(12.36%)	0.00%	0.00%
2. District's Other Revenues and Expenditures			
Standard Percentage Range (Line 1, plus/minus 10%):	-22.36% to -2.36%	-10.00% to 10.00%	-10.00% to 10.00%
3. District's Other Revenues and Expenditures			
Explanation Percentage Range (Line 1, plus/minus 5%):	-17.36% to -7.36%	-5.00% to 5.00%	-5.00% to 5.00%

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

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

years. All other data are extracted or calculated.

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2021-22)	1,663,270.00		
Budget Year (2022-23)	320,396.00	(80.74%)	Yes
1st Subsequent Year (2023-24)	308,554.00	(3.70%)	No

2nd Subsequent Year (2024-25)

298,133.00

(3.38%)

No

Explanation:

(required if Yes)

Due to the increase in one-time funds (Learning Loss/ESSER/CARES/Special Ed.) the District's operational costs within 4xxx-5xxx has increased. The District choice to not use the funding to create new positions but rather use it toward one-time expenses or assist with paying for current positions that were within the restrictions of the funding.

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

First Prior Year (2021-22)

2,385,249.03

Budget Year (2022-23)

1,616,093.36

(32.25%)

Yes

1st Subsequent Year (2023-24)

1,630,685.00

.90%

No

2nd Subsequent Year (2024-25)

1,637,668.00

.43%

No

Explanation:

(required if Yes)

LCMSD is showing a significant reduction in Other State Revenue due to the ALL of the one-time funding distributed from Learning Loss Mitigation/CARE/In-Person/Expanded Learning, etc.

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

First Prior Year (2021-22)

6,447,873.18

Budget Year (2022-23)

6,625,879.63

2.76%

Yes

1st Subsequent Year (2023-24)

6,816,436.00

2.88%

No

2nd Subsequent Year (2024-25)

6,977,677.00

2.37%

No

Explanation:

(required if Yes)

LCMSD is anticipated that rentals/leases/summer school agreements will continue and not return to the COVID-19 pandemic level.

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

First Prior Year (2021-22)

832,449.49

Budget Year (2022-23)

459,852.19

(44.76%)

Yes

1st Subsequent Year (2023-24)

730,925.00

58.95%

Yes

2nd Subsequent Year (2024-25)

730,925.76

0.00%

No

Explanation:

(required if Yes)

Due to the increase in one-time funds (Learning Loss/ESSER/CARES/Special Ed.) the District's operational costs within 4xxx-5xxx has increased. The District choice to not use the funding to create new positions but rather use it toward one-time expenses or assist with paying for current positions that were within the restrictions of the funding.

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

First Prior Year (2021-22)

2,763,131.84

Budget Year (2022-23)

2,698,565.03

(2.34%)

Yes

1st Subsequent Year (2023-24)

2,874,402.00

6.52%

Yes

2nd Subsequent Year (2024-25)

2,946,936.00

2.52%

No

Explanation:

(required if Yes)

Due to the increase in one-time funds (Learning Loss/ESSER/CARES/Special Ed.) the District's operational costs within 4xxx-5xxx has increased. The District choice to not use the funding to create new positions but rather use it toward one-time expenses or assist with paying for current positions that were within the restrictions of the funding.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change		Status
		Over Previous Year		
Total Federal, Other State, and Other Local Revenue (Criterion 6B)				
First Prior Year (2021-22)	10,496,392.21			
Budget Year (2022-23)	8,562,368.99	(18.43%)		Met
1st Subsequent Year (2023-24)	8,755,675.00	2.26%		Met
2nd Subsequent Year (2024-25)	8,913,478.00	1.80%		Met

Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)				
First Prior Year (2021-22)	3,595,581.33			
Budget Year (2022-23)	3,158,417.22	(12.16%)		Met
1st Subsequent Year (2023-24)	3,605,327.00	14.15%		Not Met
2nd Subsequent Year (2024-25)	3,677,861.76	2.01%		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 MET - Projected total operating revenues have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:

Federal Revenue
(linked from 6B
if NOT met)

Explanation:

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

Explanation:

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

- 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)

Due to the increase in one-time funds (Learning Loss/ESSER/CARES/Special Ed.) the District's operational costs within 4xxx-5xxx has increased. The District choice to not use the funding to create new positions but rather use it toward one-time expenses or assist with paying for current positions that were within the restrictions of the funding.

if NOT met)

Explanation:
Services and Other Exps

(linked from 6B
if NOT met)

Due to the increase in one-time funds (Learning Loss/ESSER/CARES/Special Ed.) the District's operational costs within 4xxx-5xxx has increased. The District choice to not use the funding to create new positions but rather use it toward one-time expenses or assist with paying for current positions that were within the restrictions of the funding.

7. **CRITERION: Facilities Maintenance**

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

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

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

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D)
(Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223) 0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

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

22,047,085.22

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

3% Required Budgeted Contribution¹
Minimum
Contribution to the Ongoing and Major
(Line 2c times 3%) Maintenance Account Status

c. Net Budgeted Expenditures and Other Financing Uses

22,047,085.22

661,412.56

683,902.28

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)	0.00	0.00	0.00
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	2,294,290.95	5,107,194.42	5,459,775.30
	d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	(.12)	(.12)	(.24)
	e. Available Reserves (Lines 1a through 1d)	2,294,290.83	5,107,194.30	5,459,775.06
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	20,388,829.18	20,398,687.99	22,852,549.08
	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)	20,388,829.18	20,398,687.99	22,852,549.08
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	11.3%	25.0%	23.9%

District's Deficit Spending Standard Percentage Levels

(Line 3 times 1/3):

3.8%	8.3%	8.0%
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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)	990,969.79	13,511,256.92	N/A	Met
Second Prior Year (2020-21)	2,812,903.47	12,338,759.62	N/A	Met
First Prior Year (2021-22)	664,580.88	10,905,996.99	N/A	Met
Budget Year (2022-23) (Information only)	103,541.77	11,715,848.75		

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		Beginning Fund Balance	
	(Form 01, Line F1e, Unrestricted Column)		Variance Level	
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	Status
Third Prior Year (2019-20)	1,330,017.00	1,304,321.16	1.9%	Not Met
Second Prior Year (2020-21)	1,400,029.00	2,295,290.95	N/A	Met
First Prior Year (2021-22)	4,013,648.00	5,108,194.42	N/A	Met
Budget Year (2022-23) (Information only)	5,772,775.30			

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)

LCMSD beginning fund balance was off significantly due to the un-anticipation of to becoming Basic Aid and all of the one-time funding that the District has recieved.

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4.	1,300	1,300	1,300
Subsequent Years, Form MYP, Line F2, if available.)			
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	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(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
	(2022-23)	(2023-24)	(2024-25)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	23,318,596.22	24,726,577.00	25,231,286.76

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)	23,318,596.22	24,726,577.00	25,231,286.76
4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	699,557.89	741,797.31	756,938.60
6.	Reserve Standard - by Amount (\$75,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	District's Reserve Standard (Greater of Line B5 or Line B6)	699,557.89	741,797.31	756,938.60

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)	0.00		
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	5,563,317.07	4,939,941.07	4,221,516.07
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)	(.24)	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)	5,563,316.83	4,939,941.07	4,221,516.07
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	23.86%	19.98%	16.73%
District's Reserve Standard (Section 10B, Line 7):		699,557.89	741,797.31	756,938.60
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?

Yes

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

PERB filing against LCMSD by the District's CTA bargaining group. The costs of the litigation would equate additional compensations to several teachers OR require the District to hire additional staff. Costs of the litigation can range from \$200K-\$300K, which is currently built into the District 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)	(3,451,408.74)			
Budget Year (2022-23)	(3,577,654.05)	126,245.31	3.7%	Met
1st Subsequent Year (2023-24)	(4,500,654.00)	922,999.95	25.8%	Not Met
2nd Subsequent Year (2024-25)	(4,895,393.00)	394,739.00	8.8%	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)	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

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)

Due to one-time anticipated costs in special education in 2022-23 and out years.

- 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)

Yes

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

Type of Commitment	# of Years	SACS Fund and Object Codes Used For:		Principal Balance
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2022-23
Leases				
Certificates of Participation				
General Obligation Bonds	27	51-8xxx/9xxx	51-7xxx	47,175,013
Supp Early Retirement Program				

State School Building Loans
Compensated Absences

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

TOTAL:				47,175,013

Type of Commitment (continued)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
	Annual Payment	Annual Payment	Annual Payment	Annual Payment
	(P & I)	(P & I)	(P & I)	(P & I)
Leases				
Certificates of Participation				
General Obligation Bonds	3,836,656	3,926,130	4,017,515	4,097,865
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	3,836,656	3,926,130	4,017,515	4,097,865
Has total annual payment increased over prior year (2021-22)?	Yes	Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

General Obligation Bonds are paid with taxes levied by the County of Marin Treasurer's Office each year and does not impact the District's general fund.

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

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

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

N/A

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

Yes

2. For the district's OPEB:

a. Are they lifetime benefits?

No

b. Do benefits continue past age 65?

No

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

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

Pay-as-you-go

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

Self-Insurance Fund	Governmental Fund
0	0

4. OPEB Liabilities Data must be entered.

a. Total OPEB liability	103,742.00
b. OPEB plan(s) fiduciary net position (if applicable)	103,742.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	0.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	Jun 01, 2021

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
5. OPEB Contributions			
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method			
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	58,502.00		
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)			
d. Number of retirees receiving OPEB benefits			

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

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

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

No

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

3. Self-Insurance Liabilities

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

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

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of certificated (non-management) full - time - equivalent(FTE) positions	88.8	86.8	87.8	87.8

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

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?

Yes

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?

Yes

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

Jul 01, 2020

End Date:

Jun 30, 2023

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd
Subsequent
Year

(2022-23)

(2023-24)

(2024-25)

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

Yes

Yes

One Year Agreement

Total cost of salary settlement			
% change in salary schedule from prior year	2.3%		

or

Multiyear Agreement

Total cost of salary settlement	323293		
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

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

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

Yes	Yes	Yes
18509	19989	21727
63.0%	61.0%	56.0%
37.0%	39.0%	44.0%

Certificated (Non-management) Prior Year Settlements

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

Yes

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

If Yes, explain the nature of the new costs:

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

Certificated (Non-management) Step and Column Adjustments

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

Yes	Yes	Yes

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

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

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

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim)	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Number of classified(non - management) FTE positions	34.7	34.7	34.7	34.7

Classified (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

Negotiations Settled

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

May 12, 2021

Yes

May 12, 2021

Yes

If Yes, date of budget revision board
adoption:

Jun 02, 2021

4. Period covered by the agreement:

Begin
Date:

Jul 01, 2020

End Date: Jun 30,
2023

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd
Subsequent
Year

(2022-23)

(2023-24)

(2024-25)

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

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

% change in salary schedule
from prior year

0.0

or

Multiyear Agreement

Total cost of salary settlement

53864

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

2.3%

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

1st Subsequent Year

2nd
Subsequent
Year

(2022-23)

(2023-24)

(2024-25)

7. Amount included for any tentative salary schedule increases

Budget Year

1st Subsequent Year

2nd
Subsequent
Year

(2022-23)

(2023-24)

(2024-25)

Classified (Non-management) Health and Welfare (H&W) Benefits1. Are costs of H&W benefit changes included in the budget and
MYPs?

Yes

Yes

Yes

2. Total cost of H&W benefits

18509

19989

21727

3. Percent of H&W cost paid by employer

63.0%

61.0%

56.0%

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

37.0%

39.0%

44.0%

Classified (Non-management) Prior Year Settlements

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

Yes

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

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

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim)	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Number of management, supervisor, and confidential FTE positions	14.4	14.4	14.4	14.4

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 S8C.

Negotiations Settled

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

Negotiations Not Settled

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

4.	Amount included for any tentative salary schedule increases	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)

Management/Supervisor/Confidential

**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?			
2.	Total cost of H&W benefits			
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year			

Management/Supervisor/Confidential

Step and Column Adjustments

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

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

Yes

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

Jun 17, 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)	No
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	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)

End of School District Budget Criteria and Standards Review

IMPORT CHECKS

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

Exception

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-3213-0-0000-0000-9740	3213	9740	\$94,284.00
Explanation: Error is due to carry over of funds for Federal Funds.			

CHK-RESOURCExOBJECTB - (Informational) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid:

Exception

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-3213-0-0000-0000-9791	3213	9791	\$199,910.00
01-3214-0-0000-0000-9791	3214	9791	\$35,335.00

IMPORT CHECKS

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

Exception

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-3213-0-0000-0000-9740	3213	9740	\$199,910.00
Explanation: Exception do to carry over funds from Federal funds			
01-3214-0-0000-0000-9740	3214	9740	\$35,335.00
Explanation: Exception do to carry over funds from Federal funds			

CHK-RESOURCExOBJECTB - (Informational) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid:

Exception

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-3212-0-0000-0000-9791	3212	9791	\$58,780.93
01-7422-0-0000-0000-9791	7422	9791	\$227,264.98

GENERAL LEDGER CHECKS

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

Exception

FUND	RESOURCE	OBJECT	VALUE
01	0000	9590	(\$16,761.00)
Explanation: Balance will be cleared up during the closing of the books/unaudited actuals.			
01	3010	9590	(\$2,424.00)
Explanation: Balance will be cleared up during the closing of the books/unaudited actuals.			
01	7810	8590	(\$2,445.00)
Explanation: Balance will be cleared up during the closing of the books/unaudited actuals.			

REV-POSITIVE - (Warning) - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund:

Exception

FUND	RESOURCE	VALUE
01	7810	(\$2,445.00)

**LARKSPUR-CORTE MADERA SCHOOL DISTRICT
MULTI-YEAR PROJECTIONS
2021-22 thru 2025-26**

2021-22 to 2025-26					BUDGET REVISED BASED ON CURRENT REV/EXP. COLA AT 5.07% (2.31% + 1.70%)					COLA AT 6.56%					COLA AT 5.38%					COLA AT 4.02%					COLA AT 3.72 %				
2022-23 BUDGET ADOPTION <i>As of 6/1/2022</i>					2021-22 BUDGET ADOPTION				2021-22 ESTIMATED ACTUALS				2022-23 BUDGET ADOPTION				2023-24 BUDGET ADOPTION				2024-25 BUDGET ADOPTION				2025-26 BUDGET ADOPTION				
					% Change	Unrestricted	Restricted	Combined	% Change	Unrestricted	Restricted	Combined	% Change	Unrestricted	Restricted	Combined	% Change	Unrestricted	Restricted	Combined	% Change	Unrestricted	Restricted	Combined	% Change	Unrestricted	Restricted	Combined	
Description																													
A. REVENUES & OTHER FINANCING SOURCES																													
1. LCCFF Entitlement Sources																													
a. State Aid (including PV categorical programs)																													
b. EPA																													
c. Property Taxes																													
d. Total LCCFF Entitlement Sources																													
2. Federal Revenues																													
3. Other State Revenues																													
a. STRS On-Behalf																													
4. Other Local Revenues																													
5. Other Financing Sources (contribution)																													
6. Foundation Revenues																													
TOTAL PROJECTED REVENUE (Aid thru A6)																													
B. EXPENDITURES AND OTHER FINANCING USES																													
1. Certificated Salaries																													
a. Base Salaries/Step & Columns Adjustments																													
b. Step & Column Adjustment (Included in base for current year)																													
c. Cost-of-Living Adjustment																													
d. Other Adjustments (Stipends, Subs, Extra Duty)																													
e. Other Adjustments (Additions/Reductions)																													
f. Total Certificated Salaries (Sum lines B1a-B1b)																													
2. Classified Salaries																													
a. Base Salaries																													
b. Step Adjustment																													
c. Cost-of-Living Adjustment																													
b. Other Adjustments (Stipends, Subs, Extra Duty)																													
c. Other Adjustments (Additions/Reductions)																													
d. Total Classified Salaries (Sum lines B2a-B2b)																													
3. Employee Benefits																													
a. STRS On-Behalf																													
4. Books and Supplies																													
5. Services, Other Operating Expenses																													
6. Capital Outlay																													
7. Other Outgo																													
8. Direct Support/Indirect Costs																													
9. Other Financing Uses (Def. Maint./Cafeteria/MCOE Special Ed.)																													
10. Net Estimated Adjustments to EPB as of 6/1/2022																													
11. TOTAL PROJECTED EXPENDITURES (B1-B9)																													
C. NET INCREASE/(DECREASE) IN FUND BALANCE																													
D. FUND BALANCE																													
1. Est. Beginning Fund Balance (Form 011, line F1e)*																													
2. Ending Fund Balance (Sum lines C and D1)																													
E. AVAILABLE RESERVES																													
1. General Fund (Unrestricted): Commitments																													
a. Revolving Cash																													
b. Designated for Economic Uncertainties (6%)																													
c. Restricted: Fund 29 (Retirement) & Fund 14 (Def. Mnt)																													
d. Special Ed																													
e. Undesignated/Undistributed Amount																													

COLA AT 3.54 %			
%	2026-27		
Change	Unrestricted	Restricted	Combined
BASIC AID			
1308.98 ADA	1,025,408		1,025,408
	258,188		258,188
tax @ 4.0%	15,168,636		15,168,636
x	16,408,209		16,408,209
		279,942	279,942
x	260,951	1,426,957	1,687,908
		-	-
x	824,961	5,140,882	5,965,943
	(5,273,419)	5,273,419	-
x	-	1,250,000	1,250,000
	12,220,702	13,371,299	25,592,001
	4,963,834	5,761,548	10,725,382
	-	-	-
	300,229	-	300,229
	-	-	-
	5,264,063	5,761,548	11,025,612
	1,869,518	1,241,748	3,111,266
	-	-	-
	346,697	224,898	571,595
	-	-	-
	2,216,215	1,466,646	3,682,861
	3,342,144	3,899,138	7,241,282
	186,392	398,729	585,120
	1,755,104	1,151,508	2,906,612
	-	-	-
	(2,505)	2,505	-
	32,245	691,225	723,470
	-	-	-
	12,793,658	13,371,299	26,164,956
	(572,956)	(0)	(572,954)
	4,077,425	0	4,077,426
13.39%	3,504,469	0	3,504,472
	1,000		1,000
6.00%	1,569,897		1,569,897
0.81%	212,000		212,000
0.38%	100,000		100,000
12.20%	3,191,469	0	3,191,472

COLA AT 3.54 %			
%	2027-28		
Change	Unrestricted	Restricted	Combined
BASIC AID			
1308.98 ADA	1,025,408		1,025,408
	258,188		258,188
tax @ 4.0%	15,758,315		15,758,315
x	16,997,888		16,997,888
		279,942	279,942
x	260,951	1,479,860	1,740,811
		-	-
x	824,961	5,314,610	6,139,571
	(5,464,528)	5,464,528	-
x	-	1,250,000	1,250,000
	12,619,272	13,788,940	26,408,212
	5,068,308	5,876,779	10,945,087
	-	-	-
	309,236	-	309,236
	-	-	-
	5,377,544	5,876,779	11,254,323
	1,925,603	1,279,000	3,204,604
	-	-	-
	346,697	231,645	578,342
	-	-	-
	2,272,300	1,510,646	3,782,946
	3,429,932	4,035,641	7,465,573
	174,182	401,819	576,001
	1,809,654	1,201,454	3,011,107
	-	-	-
	(2,505)	2,505	-
	32,245	760,097	792,342
	-	-	-
	13,093,353	13,788,940	26,882,292
	(474,081)	(0)	(474,079)
	3,504,469	0	3,504,470
11.27%	3,030,389	0	3,030,391
	1,000		1,000
6.00%	1,612,938		1,612,938
0.79%	212,000		212,000
0.37%	100,000		100,000
10.11%	2,717,389	0	2,717,391

COLA AT 3.54 %			
%	2028-29		
Change	Unrestricted	Restricted	Combined
BASIC AID			
1308.98 ADA	1,025,408		1,025,408
	258,188		258,188
tax @ 4.0%	16,371,581		16,371,581
x	17,611,154		17,611,154
		279,942	279,942
x	260,951	1,534,880	1,795,831
		-	-
x	824,961	5,495,184	6,320,145
	(5,663,279)	5,663,279	-
x	-	1,250,000	1,250,000
	13,033,787	14,223,284	27,257,071
	5,175,027	5,994,315	11,169,342
	-	-	-
	318,513	-	318,513
	-	-	-
	5,493,541	5,994,315	11,487,856
	1,983,371	1,317,370	3,300,742
	-	-	-
	346,697	238,595	585,292
	-	-	-
	2,330,068	1,555,965	3,886,033
	3,519,522	4,175,746	7,695,268
	178,478	405,001	583,479
	1,865,934	1,253,897	3,119,831
	-	-	-
	(2,505)	2,505	-
	32,245	835,856	868,101
	-	-	-
	13,417,283	14,223,285	27,640,567
	(383,496)	(1)	(383,494)
	3,030,389	0	3,030,389
9.58%	2,646,893	(0)	2,646,894
	1,000		1,000
6.00%	1,658,434		1,658,434
0.77%	212,000		212,000
0.36%	100,000		100,000
8.44%	2,333,893	(0)	2,333,894

COLA AT 3.54 %			
%	2029-30		
Change	Unrestricted	Restricted	Combined
BASIC AID			
1308.98 ADA	1,025,408		1,025,408
	258,188		258,188
tax @ 4.0%	17,009,378		17,009,378
x	18,248,951		18,248,951
		279,942	279,942
x	260,951	1,592,100	1,853,051
		-	-
x	824,961	5,682,980	6,507,942
	(5,870,344)	5,870,344	-
x	-	1,250,000	1,250,000
	13,464,619	14,675,366	28,139,885
	5,284,042	6,114,201	11,398,243
	-	-	-
	328,069	-	328,069
	-	-	-
	5,612,111	6,114,201	11,726,312
	2,042,872	1,356,892	3,399,764
	-	-	-
	346,697	245,752	592,450
	-	-	-
	2,389,569	1,602,644	3,992,213
	3,610,972	4,319,583	7,930,554
	182,902	408,279	591,181
	1,924,003	1,308,962	3,232,965
	-	-	-
	(2,505)	2,505	-
	32,245	919,191	951,436
	-	-	-
	13,749,296	14,675,366	28,424,661
	(284,777)	0	(284,775)
	2,646,893	(0)	2,646,892
8.31%	2,362,115	(0)	2,362,117
	1,000		1,000
6.00%	1,705,480		1,705,480
0.75%	212,000		212,000
0.35%	100,000		100,000
7.21%	2,049,115	(0)	2,049,117


COLA AT 3.54 %			
%	2030-31		
Change	Unrestricted	Restricted	Combined
BASIC AID			
1308.98 ADA	1,025,408		1,025,408
	258,188		258,188
tax @ 4.0%	17,672,687		17,672,687
x	18,912,260		18,912,260
		279,942	279,942
x	260,951	1,651,609	1,912,560
		-	-
x	824,961	5,878,289	6,703,250
	(6,086,458)	6,086,458	-
x	-	1,250,000	1,250,000
	13,911,714	15,146,286	29,058,011
	5,395,402	6,236,485	11,631,887
	-	-	-
	337,911	-	337,911
	-	-	-
	5,733,313	6,236,485	11,969,798
	2,104,158	1,397,598	3,501,757
	-	-	-
	346,697	253,125	599,822
	-	-	-
	2,450,856	1,650,723	4,101,579
	3,704,341	4,467,288	8,171,629
	187,459	411,656	599,115
	1,983,918	1,366,781	3,350,699
	-	-	-
	(2,505)	2,505	-
	32,245	1,010,860	1,043,105
	-	-	-
	14,089,627	15,146,288	29,235,924
	(177,913)	(0)	(177,911)
	2,362,115	(0)	2,362,115
7.47%	2,184,202	(0)	2,184,204
	1,000		1,000
6.00%	1,754,155		1,754,155
0.73%	212,000		212,000
0.34%	100,000		100,000
6.40%	1,871,202	(0)	1,871,204



MEASURE E LARKSPUR-CORTE MADERA SCHOOL DISTRICT

(VOTE FOR: 1)

Last updated

 Tuesday, June 7, 2022, 11:03:05 PM (2 days ago)

★ (0)



6/6

Precincts Reporting

Results

Vote types

Party / Candidate		Votes
<div><div></div>Yes</div>	<div></div>	1,495
		75.70%
<div><div></div>No</div>	<div></div>	480
		24.30%

2022-23 Budget Adoption Reserves

LARKSPUR-CORTE MADERA SCHOOL DISTRICT: 21-65367

Substantiation of need for reserves greater than the state required minimum reserve for economic uncertainty

The governing board of a school district that proposes to adopt a budget that includes a combined assigned and unassigned ending fund balance in excess of the minimum recommended reserve for economic uncertainties, shall, at the Budget Adoption public hearing, provide:

The minimum recommended reserve for economic uncertainties;

The combined assigned and unassigned ending fund balances that are in excess of the minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget; and

A statement of reasons to substantiate the need for reserves that are higher than the minimum recommended reserve.

* Please note that the Reserve Cap is triggered in 2022-23; districts under 2,500 ADA and Basic Aid districts are exempt.

All other districts may not hold assigned, unassigned and unappropriated ending fund balance in excess of 10%.

		2022-23
Total General Fund Expenditures & Other Uses		\$ 23,318,595
Minimum Reserve requirement	3%	\$ 699,558
General Fund Combined Ending Fund Balance		\$ 6,711,389
Special Reserve Fund Ending Fund Balance		\$ -
Components of ending balance:		
Nonspendable (revolving, prepaid, etc.)		\$ 1,000
Restricted		\$ -
Committed		\$ 312,000
Assigned		\$ -
Reserve for economic uncertainties		\$ 699,558
Unassigned and Unappropriated		\$ -
Subtotal Assigned, Unassigned & Unappropriated		\$ 699,558
Total Components of ending balance		\$ 1,012,558
		FALSE
Assigned & Unassigned balances above the minimum reserve requirement		\$ -

Statement of Reasons	
The District's Fund Balance includes assigned, unassigned and unappropriated components, that in total are greater than the Minimum Recommended Reserve for Economic Uncertainties because:	
<i>Protection against future economic downturn/meeting cashflow needs included in payroll</i>	
<i>Curriculum adoption</i>	
<i>Declining Enrollment</i>	
<i>Expiration of Proposition 30/55 Revenues</i>	
<i>High cost special education students/residential and NPS placement</i>	
<i>Maintaining a AA+ credit rating/maintaining sound financial policies</i>	
<i>Cash Flow</i>	
<i>Unanticipated Increased Operational Expenses</i>	
<i>Unanticipated Expenditures related to COVID-19</i>	
<i>Providing safe facilities</i>	