

**2022-2023
Adopted Budget
June 28, 2022**





About Us

The Meniffee Union School District has roots dating back to the 1800s. The first schoolhouse was built in 1883 by some of the local men in the area. It was a small building with benches for seats and a table and chair for the instructor. This school was located next to the Old San Diego County Rd., about half a mile south of Newport Rd. on Bradley Rd. On March 31, 1890, the old "Antelope School," under the purview of the San Diego School District, received one and a half acres of land from William W. Snoddy for the new school site on the southwest corner of Newport and Bradley Roads. This 1890 building had a spacious entry on the north, a large glass room on the west, another large room on the east and a stage in between. The Vale Union High School used this east room beginning in 1891.

The first Paloma School, was located on the north side of Scott Road about one half-mile east of Briggs Road. This building was later moved east to one of the Holland places on Scott Road. In the diary of George Davenport, the new Everton School is mentioned. The school was opened September 14, 1891. It is believed that the name Everton was changed to Antelope. Antelope School was used until the highway was improved to make Highway 395. The Antelope building was later moved to Briggs and Holland Roads where it fell into disrepair. No classes were held at this site. The second Paloma school, was located at Garbani and Leon Roads in the early 1890s and then moved to the Antelope site. Antelope and Meniffee graduates attended Perris Union High School. For a short time, Antelope children attended the Meniffee School on Newport until the new Meniffee School on Garbani (now Garbani Road) opened in 1952.

The Meniffee and Antelope School Districts unionized in December 1951 and resolved that the new school district should be called "Meniffee Union Elementary School District," according to the Meniffee school board minutes dated December 7, 1951.

The Meniffee Union School District is growing rapidly. In 1981, there were 301 students registered in the District. By 1985, the number had increased to 700, and today the District:



serves over 11,440 students from preschool through grade eight at 1 preschool, 11 elementary schools, 1 K-8 school, a K-8 Virtual School, 3 middle schools and a robust Independent Study program.

To address the rapid increase in student population, substantial improvements have been made to the Meniffee Valley Middle School campus. Kathryn Newport Middle School is now under construction in the Audie Murphy Ranch community, and an additional elementary school will be built on the east side of Interstate 215.



Governing Board Goals for 2021-22

In accordance with our District's Local Control Accountability Plan to maximizing student learning, the 2021–2022 Governing Board goals reflect the following priorities:

Goal 1- Be culturally responsive to our community and serve the learning community in a safe, supportive, and engaging environment

Goal 2 - Ensure all students experience a high-quality, standards-aligned education to increase academic achievement

Goal 3 - Improve Effectiveness and Equity Through Alignment of District Systems and Structures

Goal 4 - Create plan for Unification



Mission, Vision, Equity Statement, & Student Success Profile

Vision Statement: Engaging Young Minds for Limitless Futures.

Mission Statement: To inspire learning, exploration, and imagination.

Equity Statement: To ensure equity in all educational practices and outcomes, Meniffee Union School District will intentionally provide opportunities and access, so students, families, and staff are valued, supported, seen, and included across our school communities.

Student Success Profile: Adaptable, Responsible, Empathy, Integrity, Collaboration, Perseverance



Board of Education

Mrs. Jacquelyn A. Johansen, President

Mr. Morgan Singleton II, Vice President

Mr. Xavier Padilla, Clerk

Mr. J. Kyle Root, Deputy Clerk

Mr. Robert O'Donnell, Member



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Vacant, Assistant Superintendent of Educational Services

Chad McGough, Assistant Superintendent of Personnel

Vacant, Director of Curriculum, Instruction & Accountability

Paulo Azevedo, Executive Director of Facilities & Operational Services

Dr. Julie Hong, Director of Special Education

Getahun Woldie, Director of Fiscal Services

Nymia Capistrano, Assistant Director of Fiscal Services

Nora Marquez, Director of Purchasing

Linda Hickey, Director of Personnel

Vacant, Director of Student Success Services

Kara McGee, Director of Risk Management

Jim Sellers, Director of Facilities

Dr. John Morgan, Director of Technology

Adriana Lopez, Director of Nutrition Services

Cheryl Frye, Curriculum & Instruction Coordinator

Vacant, Technology Coordinator

Jesse Ramirez, Director of Expanded Learning

Josue Reyna, Director of Communications & Community Engagement

Carolyn Montoney, Special Education Coordinator

MUSD SCHOOL ADMINISTRATORS AND KEY STAFF

CKE	Callie Kirkpatrick Elementary (104) 28800 Reviere Dr Menifee CA 92584 951-672-6420 Fax 672-6423 Mrs. Julie Makapugay, Principal Mrs. Rosalie (Rosie) Bense, Secretary II Ms. Brittney Stewart, Office Clerk AM Mrs. Teri Zitter, Office Clerk	QVE	Quail Valley Elementary (109) 23757 Canyon Heights Dr Menifee CA 92587 951-244-1937 Fax 244-6842 Mrs. Lily Pena, Principal Mrs. Letisia Romero, Secretary II Mrs. Lupe Gill, Office Clerk
CWM	Chester W. Morrison Elementary (103) 30250 Bradley Rd Menifee CA 92584 951-679-7076 Fax 672-6436 Jon Mitchem, Principal Mrs. Sharon Klentzin, Secretary II Mrs. Adriana Perez, Office Clerk	RES	Ridgemoor Elementary (105) 25455 Ridgemoor Rd Menifee CA 92586 951-672-6450 Fax 672-6456 Mr. Mike Walsh, Principal Mrs. Tracy Blaze, Secretary II Ms. Korina Chavez, Office Clerk Mrs. Raquel Lopez, Office Clerk Ms. Stephanie Muzio, Office Clerk PM
ERE	Evans Ranch Elementary (108) 30465 Evans Rd Menifee CA 92584 951-246-7690 Fax 246-7805 Mr. Mike Reyes, Principal Ms. Denise Lemieux, Secretary II TBD , Office Clerk PM Mrs. Angela Thompson, Office Clerk	SSE	Southshore Elementary (110) 30975 Southshore Dr Menifee CA 92584 951-672-0013 Fax 723-1230 Mrs. Bridget Heeren, Principal Mrs. Kellie Cross, Asst. Principal Ms. Jazmin Loza, Secretary II Mrs. Tania Moreno, Office Clerk Ms. Lanissa Faulk, Office Clerk AM
FCE	Freedom Crest Elementary (106) 29282 Menifee Rd Menifee CA 92584 951-679-5285 Fax 672-2651 Mr. Eli Orr, Principal Ms. Sue Di Bernardo, Asst. Principal Mrs. Rebecca (Becky) Orsborn, Secretary II Mrs. Michelle (Shelly) Vega, Office Clerk Mrs. Winnie Laban, Office Clerk (PT AM)	TES	Táawila Elementary School (113) 30344 Stage Coach Road Menifee, CA 92586 951-723-3001 Fax 723-3003 Mrs. Daphne Donoho, Principal Ms. Jessica Serna, Secretary II Ms. Melissa (Lisa) Rodriguez, Office Clerk
HBE	Herk Bouris Elementary (111) 34257 Kalanchoe Rd Lake Elsinore CA 92532 951-244-7657 Fax 244-8406 Mrs. Stephanie Acosta, Principal Ms. Sue Di Bernardo, Asst. Principal Mrs. Sonia Castaneda, Secretary II Mrs. Cathy Kirschman, Office Clerk Mrs. Brenda Villa, Office Clerk Mrs. Danielle Paad, Office Clerk (PT)	BMMS	Bell Mountain Middle School (203) 28525 La Piedra Rd Menifee CA 92584 951-301-8496 Fax 301-5286 Dr. Regina Zurbano, Principal Mr. Timothy Aguilar, Asst. Principal Mrs. Jennifer Pharris, Asst. Principal Mrs. Denise Constable, Middle School Secretary Mrs. Malissa Rogers, Attendance Clerk Ms. Bree Johnson, Office Clerk Mrs. Laura Jolly, Office Clerk Mrs. Susan Zeigler, Office Clerk
HHSA	Harvest Hill STEAM Academy (112) 31600 Pat Road Winchester, CA 92596 Telephone 951-325-6000 Fax 951-325-6997 Mr. Phil Suttner, Principal Mr. Michael Blanton, Assistant Principal Mrs. Patti Fregin, Asst. Principal Mrs. Tracy Tovar, K-8 School Secretary Mrs. Megan DeLong, K-8 Attendance Clerk Ms. Courtney Drew, Office Clerk Ms. Lynette Montgomery, office Clerk Mrs. Shawnette White, Office Clerk	HCMS	Hans Christensen Middle School (204) 27625 Sherman Rd Menifee CA 92585 951-679-8356 Fax 679-4090 Mrs. Kristina Lyman, Principal Mrs. Vanessa Westmoreland, Asst. Principal Mrs. Cristina Jimenez, Middle School Secretary Ms. Pamela Guzman, Attendance Clerk Mrs. Laura Tassone-Benson, Office Clerk Mrs. Catherine Rivera, Office Clerk Mrs. Veronica Rivera, Office Clerk
OME	Oak Meadows Elementary (107) 28600 Poinsettia St Murrieta CA 92563 951-246-4210 Fax 679-4637 Mr. Nicholas Stearns, Principal Ms. Christina Gallardo-Barrett, Asst. Principal Mr. Christopher Nile, Secretary II Mrs. Sheila Curtis, Office Clerk Ms. Raquel Vizcaino Palacios, Office Clerk	MVMS	Menifee Valley Middle School (202) 26255 Garbani Rd Menifee CA 92584 951-672-6400 Fax 672-6415 Mrs. Melinda Conde, Principal Mrs. Bonnie Chilton, Assistant Principal Ms. Peyton Davis, Assistant Principal Mrs. Yvette Baca, Middle School Secretary Mrs. Jamie Yates, Attendance Clerk Mrs. Amanda Buettner, Office Clerk Mrs. Tonia Mulato, Office Clerk Mrs. Lizette Meda, Office Clerk

PRE **Menifee Preschool (720)**
26350 La Piedra Rd.
Menifee, CA 92584
951-672-6478 Fax 672-6479
Mrs. Patricia Sosa-Alaniz, Preschool Administrator
TBD, Secretary III
Mrs. Gabriela Martinez, Office Clerk

MVS **Menifee Virtual School (401)**
27625 Sherman Rd
Menifee CA 92585
951-325-6030 Fax 679-4090
Mrs. Jenny Thomas, Principal
Eydie Riley, Office Clerk 7 Hr
virtualschool@menifeeUSD.org

SRA **Santa Rosa Academy**
27587 La Piedra Road
Menifee, CA 92584
(951) 672-2400 Fax 672-6060
Ms. Karen Perez-Waligun, Principal (6-12) kperezwaligun@sra.mn
Margie McDairmant, Principal (K-5) mmcdairmant@sra.mn
Dr. Robert Hennings, Exec Director X1201 rhennings@sra.mn
Tasha Montes, Exec Asst to Dr. Hennings X1202 tmontes@sra.mn



2022-23 Budget Calendar

2022

January	Begin development of 2022-2023 Financial Projections with staff
January 18th	P-1 Attendance Report Period for 2021-22
January 21st	Governor's Proposed Budget for 2022-2023 to Legislature
January - March	Conduct meetings with staff to review budget requests
March 8th	Second Interim Report Presented for 2021-22
March 15th	Deadline to notify certificated staff of preliminary layoff
May 2nd	P-2 Attendance Report Period for 2021-22
May 20th	Governor's 2022-23 May Revision
June 1st	County Office of Education will submit budget publication and hearing to a local newspaper of general circulation for publication
June 6th-20th	Proposed Adopted Budget and LCAP Document available for public inspection for at least three days
June 23rd	Public Hearing of Proposed 2022-23 Budget & Local Control Accountability Plan
June 28th	Governing Board Adopts 2022-23 Budget & Local Control Accountability Plan
June 30th	Budget Submitted to Riverside County Office of Education
July 1st	Fiscal Year 2022-23 Begins
July - August	Budget Review and Revisions as needed
August 10th	Unaudited Actuals for 2021-22 are prepared
September TBD	Annual Audit of District's financials for 2021-22
September 13th	Unaudited Actuals and EPA Expenditure Plan for 2021-22 are presented to the board for approval
December 13th	First Interim Report Presented & Annual Audit of District's Financials for 2022-23

2023

January	Governor's Proposed Budget for 2023-24 to Legislature
January	Begin development of 2023-24 Financial Projections with staff
January 10th	P-1 Attendance Report Period for 2022-23
January - March	Conduct meetings with staff to review budget requests
March 7th	Second Interim Report Presented for 2022-23

2022-23 Adopted Budget Financial Report Narrative

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.

Background

When preparing and updating the 2022-23 fiscal year budget, it is necessary to utilize specific assumptions for revenue and expenditures. Many of the assumptions used in the budget development and multi-year projections are received directly from the Riverside County Office of Education (RCOE) or are recommendations from School Services of California (SSC). Additionally, the action items listed under the Local Control and Accountability Plan (LCAP) have been considered during the budget development and multi-year projections. The adopted budget reports must include a budget that meets the District's financial obligations during the current and two subsequent fiscal years. MUSD 2022-23 Adopted budget report projects that reserves will meet the minimum 3% for economic uncertainties in the current and two subsequent fiscal years, as required by the RCOE and the State of California. This Adopted Budget report incorporates factors from the Governor's May Revision budget proposal for the 2022-23 school year, changes in the employer contribution rates to PERS and STRS, and all other internal and external factors and assumptions.

Revenue Assumption

1. Although enrollment and average daily attendance are the primary drivers of funding in the District's Local Control Funding Formula (LCFF), other factors also contribute to the entitlement amounts. These other factors include Cost of Living Adjustments (COLA), gap funding percentages, and unduplicated pupil counts. The table below summarizes these other factors for the current and three subsequent fiscal years:
2. The District uses the Fiscal Crisis & Management Assistance Team (FCMAT) Local Control Funding Formula (LCFF) calculator for revenue projections as of the May Revision to estimate revenues for the 2022-23 budget and 2023-24 and 2024-25 multi-year projections. Many factors and variables used for these projections are included below:

Factor	2021-22			2022-23			2023-24			2024-25		
Enrollment	11,028			11,600			11,832			12,069		
Funded Average Daily Attendance (ADA)	10,185.47			10,635.37			10,847.76			11,064.40		
ADA to Enrollment Ratio	92%			91.68%			91.68%			91.68%		
Cost of Living Adjustment (COLA)	5.07%			6.56%			5.38%			4.02%		
Additional LCFF Investment				\$266	\$270	\$278						
Base Grant per ADA (includes GSA)	TK-3	4-6	7-8	TK-3	4-6	7-8	TK-3	4-6	7-8	TK-3	4-6	7-8
	\$8,935	\$8,215	\$8,458	\$9,815	\$9,024	\$9,291	\$10,342	\$9,509	\$9,791	\$10,758	\$9,891	\$10,185
LCFF Base Entitlement	\$88,575,243			\$100,716,164			\$108,242,768			\$114,839,087		
Prior year change	\$4,295,860			\$12,140,921			\$7,526,604			\$6,596,319		

- Augmentation Grants under LCFF provide additional funding for grades TK-3 Grade Span Adjustment (GSA). The augmentation grant is 10.4% of the TK-3 Base Grant. As a condition of receiving these funds, Menifee Union School District (MUSD) must maintain class sizes as per the District’s negotiated agreement.
- Transitional Kindergarten Add-Ons:** The May Revision proposes that school districts and charter schools that offer TK to eligible four-year-olds, in the year in which they are apportioned LCFF funding, will receive K-3 base grant and grade span adjustment funding for their eligible TK average daily attendance (ADA). In addition, each TK ADA will generate an ongoing add-on of \$2,813 (adjusted by COLA annually) for meeting the new TK maximum class size of 24 and a lower classroom ratio of 12:1. The LCFF TK add-on is similar to the Home-to-School Transportation and Targeted Instructional Improvement Grant add-ons. The LCFF TK add-on will receive the statutory cost-of-living adjustment each year. Finally, TK-eligible students who meet the requirements to be included in a school district or charter school’s unduplicated pupil percentage will also generate supplemental and, when applicable, concentration grants.
- Expanded Learning Opportunities Program:** In the Governor’s January State Budget proposal, funding for the Expanded Learning Opportunities Program (ELO-P) 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. Unfortunately, the Legislators Budget will only provide \$1,500 per eligible student. The District is eagerly awaiting the final trailer bill language to see what level of funding will be provided for the program. 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 ELO-P 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 ELO-P. However, there remains a significant difference in the per-pupil amount included in the Legislative Version compared to the May Revision. MUSD has not budgeted the ELO-P grant at the proposed level, but the same amount as in 2021-22 until the final allocation is determined when the state adopts the budget.

- Supplemental and Concentration Grants under LCFF provide additional funding for the unduplicated students who qualify for free and reduced-price meals, English Learners, or foster youth. For the first time, Menifee Union School District will be eligible for the Concentration Grant beginning with the 2022-23 fiscal year. The table below shows the unduplicated Pupil Count (UPC), including county-served UPC and projected funding.

Factor	2021-22	2022-23	2023-24	2024-25
Unduplicated Pupil Count	6859	7008	7148	7291
Unduplicated Count 3-year average	53.82%	58.26%	60.85%	60.29%
Supplemental Grant	\$ 9,534,239	\$ 11,735,447	\$ 13,173,145	\$ 13,847,298
Concentration Grant	\$ -	\$ 2,134,175	\$ 4,115,931	\$ 3,948,742
Total Supplemental Grant Funding	\$ 9,534,239	\$ 13,869,622	\$ 17,289,076	\$ 17,796,040
<i>Supplemental/Concentration Grant Increase</i>		\$ 4,335,383	\$ 3,419,454	\$ 506,964

- Pupil Transportation Grant and Targeted Instructional Improvement Grant (TIIG) provide funding equal to the amounts received in 2012-13 and remain fixed amounts for all future years at \$138,150 for Pupil Transportation and \$119,366 for TIIG.
- The District has received significant one-time funds to address the effects of COVID -19 and to mitigate learning loss. A substantial portion of the grants have been expended or encumbered in the 2021-22 fiscal year, and the remaining balances have been budgeted for 2022-23. The table below shows the grant revenues, the amount spent/encumbered, and the carryover balances for each Funding type:

Resource	One-Time Grants	Revenue	Spent/Encumbered		Balance carryover	End Date
			2020-21	2021-22	2022-23	
7425	Expanded Learning Opportunities	\$3,246,411	\$447,485	\$2,798,926		9/30/2024
7426	Expanded Learning Opportunities-Paraprofessional	\$642,405		\$642,405		9/30/2024
7422	In Person Grant	\$3,515,708		\$1,740,247	\$1,775,461	9/30/2024
3215	GEER	\$698,297	\$76,712	\$621,585		9/30/2022
3212	ESSER II	\$3,925,309	\$982,141	\$2,943,168		9/30/2023
3213	ESSER III	\$7,057,608		\$5,618,715	\$1,438,893	9/30/2024
3214	ESSER III 20%	\$1,764,403			\$1,764,403	9/30/2024
3216	ESSER III-State Reserve	\$952,102		\$682,729	\$269,373	9/30/2023
3217	GEER II	\$218,540			\$218,540	9/30/2023
3218	ESSER III-SEA Reserve	\$620,729			\$620,729	9/30/2024
3219	ESSER III-SEA Reserve Learning Loss	\$1,070,029			\$1,070,029	9/30/2024
6536	SPED Alternate Dispute Resolution	\$138,636		\$138,636		9/30/2023
6537	SPED Learning Loss Recovery	\$779,827		\$779,827		9/30/2023
6266	Educator Effectiveness Block Grant Kitchen Infrastructure and Training Funds	\$2,486,750		\$446,449	\$2,040,301	6/30/2026
7028	Web Posting List	\$239,105			\$239,105	6/30/2023
7029	Kitchen Infrastructure and Training Funds Web Posting List: Training	\$58,866			\$58,866	6/30/2023
6053	Universal Prekindergarten Planning & Implementation Grant	\$278,237			\$278,237	9/30/2024
5059	Child Development: ARP California State Preschool Program one-time stipend	\$50,400			\$50,400	9/30/2024
Total		\$27,743,362	\$1,506,338	\$16,412,687	\$9,824,337	

9. The Routine Restricted Maintenance Account (RRMA) contribution, per Education Code (EC) Section 17070.75, continues under LCFF and maintains that Districts receiving state school facilities funding must set aside three percent (3%) of general fund expenditures in a Routine Restricted Maintenance Account (RRMA). Per Senate Bill 820, amended the definition of total General Fund expenditures to calculate the RRMA contribution by excluding the STRS On-behalf and the one-time pandemic federal and state funding sources effective 2020-21. Due to many necessary routine maintenance projects and the price hike of goods and services, the projected expenditures have exceeded the required 3% contribution, as shown in the table below.

Factor	2021-22	2022-23	2023-24	2024-25
Routine Restricted Maintenance @3% Contribution	\$3,752,982	\$4,156,557	\$4,286,621	\$4,368,540
Routine Restricted Maintenance Expenditures	\$5,070,106	\$5,972,058	\$6,097,958	\$6,183,267
Excess (Deficit)	(\$1,317,124)	(\$1,815,501)	(\$1,811,337)	(\$1,814,727)
Additional Contribution to RRMA	\$1,317,124	\$1,815,501	\$1,811,337	\$1,814,727
	1.05%	1.31%	1.24%	1.19%

10. California Lottery funding will be calculated in the same manner as in prior years and is estimated to be \$163 per ADA unrestricted and \$65 per ADA restricted for all four years.

Factor	2021-22	2022-23	2023-24	2024-25
Lottery Unrestricted Rate per ADA	\$163	\$163	\$163	\$163
Budgeted Unrestricted Lottery	\$1,749,192	\$1,810,639	\$1,846,798	\$1,883,681
Lottery Restricted Rate per ADA	\$65	\$65	\$65	\$65
Budgeted Restricted Lottery	\$697,530	\$722,034	\$736,453	\$751,161

11. Mandate Block Grant funding is estimated per average daily attendance (ADA) projected for all three fiscal years.

Factor	2021-22	2022-23	2023-24	2024-25
Grades K-8 per ADA	\$32.79	\$34.94	\$36.82	\$37.98
Budgeted Mandate Block Grant	\$336,899	\$371,600	\$399,415	\$420,226

12. Although the Special Education AB602 grant has increased, the increase in projected expenditures far exceeds the revenue increase resulting in higher general fund contributions to Special Education program, as shown in the table below:

Contribution to Special Education	2021-22	2022-23	2023-24	2024-25
Transportation	\$2,011,202	\$2,453,627	\$2,504,581	\$2,539,849
Grades TK-8th	\$12,758,875	\$14,218,070	\$16,078,051	\$16,383,871
Total Special Education Contribution	\$14,770,077	\$16,671,697	\$18,582,632	\$18,923,720
<i>Percentage Increase</i>		<i>12.9%</i>	<i>11.5%</i>	<i>1.8%</i>

Expenditure Assumptions

1. Enrollment projections have been estimated to increase by about 2% in 2022-23 and the subsequent two years. Due to the projected enrollment increase, an additional ten teacher positions have been included in the budget and multi-year projections. The multi-year projections for materials, supplies, contracts, and service costs have been adjusted for California Consumers Price Index (CPI).
2. The budget projection does not include salary schedule increases for projected years; however, step and column movement has been budgeted at approximately 1.5% of a cost increase for all certificated and classified employees as follows:

Factor	2023-24	2024-25
Step and Column for Certificated	\$1,202,287	\$1,274,567
Step and Column for Classified	\$438,000	\$445,070
Total Step and Column Increase	\$1,640,287	\$1,719,637

3. CalSTRS and CalPERS rates and projected multi-year District pension contributions are as follows:

Factor	2023-24	2024-25
Step and Column for Certificated	\$1,202,287	\$1,268,957
Step and Column for Classified	\$438,000	\$445,070
Total Step and Column Increase	\$1,640,287	\$1,714,027

Ending Fund Balance and Reserves (Education Code 42127)

Pursuant to Education Code Section 42127(a)(2)(C), Meniffee Union School District must include specific information each time the District files an adopted or revised budget with the county superintendent, as well as maintain and make it available for public review. The required information includes the following:

- The minimum 3% reserve for economic uncertainties in each year identified in the budget
- The amount of assigned and unassigned ending fund balance that exceeds the minimum reserve for economic uncertainties
- Reasons for the reserve for economic uncertainties being more significant than the minimum

10% Reserve Cap					
Minimum Reserve Requirement %			3.00%		
	Object	SACS Form MYP Cell References	2022-23	2023-24	2024-25
Total Combined General Fund Expenditures + Other Financing Uses			149,900,519	151,888,743.00	158,330,263
General Fund (FD 01)- Ending Balance, June 30			21,073,080	22,155,282.00	24,191,385
Special Reserve Fund (FD 17)- Ending Balance, June 30			-	-	-
Components of Ending Fund Balance (FD 01 + FD 17)					
a) Nonspendable	971X	D3a	5,000	5,000.00	5,000
b) Restricted	9740	D3b	8,286,776	6,330,250.00	4,761,867
c) Committed					
Stabilization Arrangements	9750	D3c			
Other Commitments	9760	D3c	6,635,640	6,543,317.05	8,486,156
d) Assigned					
Other Assignments	9780	D3d	1,648,648	4,720,053.00	6,188,454
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789	D3e	4,497,016	4,556,662.29	4,749,908
Unassigned/Unappropriated	9790	D3e	0	0	0
Are you Meeting the 10% Reserve Cap?			YES	YES	YES
Current Reserve Cap Percentage			4.10%	6.11%	6.91%
Amount Required to Commit/Restrict			0	0	0

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.

The Meniffee Union School District has committed the restricted and unrestricted general fund balance for the 2022-23 budget year.

Committed General Fund Balances:

- All restricted fund balances \$8,286,775
- Pension obligation – STRS/PERS \$1,773,000
- Unspent S/C fund balance \$523,405
- Contribution to Special Ed program \$1,460,000
- Major/Routine Restricted Maintenance Account \$1,816,000
- Future unification \$1,063,235



29775 Haun Rd., Menifee, CA 92586 | (951) 672-1851 | www.menifeeusd.org

Superintendent
Jennifer Root, Ed. D.

Assigned General Fund Balances:

- Reserve for Economic Uncertainties \$4,497,016
- Other assignments \$1,648,649.

UNRESTRICTED GENERAL FUND No. 03
SUMMARY

	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual	Actuals	Actuals	Estimated Actuals	Adopted Budget
Revenue	93,002,956	96,718,191	95,862,100	101,022,824.00	118,122,390.00
Expenditures & Contributions	89,661,728	93,532,180	92,690,931	103,540,982.00	119,264,802.00
Net Surplus/(Deficit)	3,341,228	3,186,012	3,171,170	(2,518,158.00)	(1,142,412.00)
Beginning Balance	6,748,466	10,089,694	13,275,705	16,446,875.00	13,928,717.00
Ending Balance (EFB)	10,089,694	13,275,705	16,446,875	13,928,717.00	12,786,305.00
Components of Ending Fund Balance					
0000-Budget Contingencies	1,703,855	3,641,350	5,921,130	4,619,282	5,065,205
Revolving Cash	5,000	5,000	5,000	5,000	5,000
Contribution to Special Ed					
0003-Energy conservation/Generation Project	1,406,005	1,231,091	595,714	257,385	-
0006-1X Discretionary	2,380,238	2,371,083	1,816,730	1,288,092	1,632,444
0007- Print Services	0	249	0	-	-
0012-Health Grant-stand up desks	0	0	0	-	-
0013-Assistance League Grant for Teachers	0	2,368	596	-	-
0015-Community Grant	0	700	8,126	-	-
0016-Early Intervention Prek Grant	0	1,063,235	1,063,235	1,063,235	1,063,235
0020-Site Budget - Technology	0	0	0	-	-
0021-LCFF Supplemental Allocations	1,354,241	1,328,620	2,941,169	2,487,305	523,405
0600-Donation Account	109,830	129,607	321,908	-	-
0602-Donation Account-Site Library	19,787	12,003	11,577	-	-
0704-Transportation	8,195	0	0	-	-
0854-IMFRP Instructional Materials	11,771	173,623	259,519	-	-
Reserve for Economic Uncertainties	3,090,773	3,316,777	3,502,171	4,208,418	4,497,016
	10,089,694	13,275,705	16,446,875	13,928,717	12,786,305

UNRESTRICTED GENERAL FUND No. 03
REVENUE

	2018-19 Actual	2019-20 Actuals	2020-21 Actuals	2021-22 Estimated Actuals	2022-23 Adopted Budget	
REVENUE						
LCFF (8010-8096)						
8010-8011	LCFF Sources	59,093,282	70,369,979	40,832,917	57,053,907	73,285,630
8012-8019	Education Protection Account (EPA)	15,351,196	8,426,539	36,198,189	25,535,982	26,425,866
8021-8045	LCFF Property Taxes	12,718,142	14,015,992	15,798,289	15,927,423	15,798,288
8047-8050	Community Redevelopment Funds	1,324,629	1,663,805	1,922,266	1,922,266	1,922,266
8096	LCFF In-Lieu of Property Taxes	(1,619,807)	(1,822,795)	(2,013,855)	(2,072,580)	(1,885,807)
		86,867,442	92,653,520	92,737,806	98,366,998	115,546,243
Federal Revenue (8100-8299)						
8290	Medi-Cal Administrative	0	0	0	0	0
		0	0	0	0	0
State (8300-8599)						
8550	Mandated Cost Reimbursement	2,063,037	320,687	330,577	336,899	371,600
8560	Lottery Non-Prop 20 (1100)	1,741,926	1,643,432	1,833,127	1,749,192	1,810,639
8590	SPED Early Intervention Grant	0	1,063,235	0	0	0
8590	Assessment Reimbursement (CAASPP & CELDT)	31,915	34,188	4,680	0	0
		3,836,878	3,061,542	2,168,384	2,086,091	2,182,239
Local (8600-8799)						
8631	Sale of Equipment	5,864	0	0	0	0
8639	Sales - Print Shop	1,044	0	92	0	0
8650	Leases & Rentals	332,717	208,193	101,143	102,500	102,500
8660	Interests	143,657	150,795	138,982	100,000	100,000
8675	Transportation Fees from Individuals	0	0	0	0	0
8677	Interagency Services between LEA's	0	0	0	0	0
8689	Other Fees & Contracts	145,635	150,150	142,184	139,408	139,408
8699	Miscellaneous	1,461,050	330,845	362,985	67,827	0
8799	Transfer In - Other	130,000	137,947	158,519	130,000	0
		2,219,967	977,930	903,906	539,735	341,908
	Subtotal	92,924,288	96,692,991	95,810,097	100,992,824	118,070,390
Other financing sources/uses						
8919	Interfund Transfer In	78,668	25,200	52,004	30,000	52,000
	TOTAL REVENUE	93,002,956	96,718,191	95,862,100	101,022,824	118,122,390
8980	Contributions to Restricted Fund	(13,485,723)	(15,431,125)	(14,698,420)	(16,754,606)	(19,768,703)
	Total Financing Sources/Uses	(13,407,055)	(15,405,925)	(14,646,416)	(16,724,606)	(19,716,703)
	Total - Ongoing Revenue	79,517,233	81,287,067	81,163,680	84,268,218	98,353,687

UNRESTRICTED GENERAL FUND No. 03
EXPENDITURES

	2018-19	2019-20	2020-21	2021-22	2022-23	
	Actual	Actual	Actuals	Estimated Actuals	Adopted Budget	
ENROLLMENT	10,393	10,765	10,455	11,321	11,600	
AVERAGE DAILY ATTENDENCE (ADA)	9,984.13	10,302.51	10,298.98	10,185.47	10,635.37	
Obj #						
EXPENDITURES						
1XXX	Certificated Salaries	40,353,356	42,503,151	43,039,235	45,190,127	50,927,488
2XXX	Classified Salaries	9,045,276	10,607,678	9,688,998	10,867,214	12,373,146
3XXX	Employee Benefits	16,278,346	17,955,048	17,558,939	19,525,935	22,623,800
4XXX	Books and Supplies	1,970,032	1,302,582	1,632,688	3,463,865	3,194,328
	Operating Expenses					
5160		0	16,160	0	0	0
5200	Travel & Conferences	117,818	100,902	50,286	135,007	168,781
5210	Mileage	12,230	11,293	3,702	21,132	23,380
5235	Education Assistance	5,530	8,434	14,529	8,000	8,000
5300	Membership	73,318	85,533	76,808	91,014	91,292
54XX	Insurance	680,962	801,804	901,114	1,000,911	1,581,824
5510	Gas/Fuel	58,956	66,953	92,235	122,590	140,700
5520	Electric	746,918	700,660	821,508	1,311,836	1,467,900
5530	Water	469,701	468,949	598,973	635,400	698,950
5540	Waste Disposal	203,948	182,628	222,927	243,200	288,566
5580	Alarm - Fire/Burglary	203,195	203,584	214,123	215,718	107,860
56XX	Rentals, Leases Repairs	680,705	647,708	557,664	849,317	1,073,682
57XX	Transfers of Direct Costs	(251,844)	(224,759)	(346,866)	(411,986)	(585,550)
	Professional/Consulting Services & Operating Expenditures	2,177,563	2,054,484	1,748,985	2,136,381	3,579,814
5800	Legal	237,757	196,460	137,543	303,964	287,950
5811	Legal Settlements	0	0	64,041	0	100,000
5815	Consulting	1,457,073	5,547	4,000	9,850	12,700
5825	Elections	65,457	0	13,683	114,000	114,000
5830	Employment Costs			538	3,600	3,600
5835	Interest/Cost of Issuance			21,853	89,100	0
5840	Advertising	3,618	4,788	682	8,200	6,700
5845	Printing	12,587	26,407	16,750	13,840	4,151
585X	Software License	329,236	366,968	480,737	1,197,908	886,444
5898	STRS/PERS Penalties & Interest	665	3,000	3,953	2,855	2,855
59XX	Communications	68,797	68,464	72,913	71,500	90,000
5910	Postage	35,259	30,604	32,149	41,389	42,000
5920	Telephone	114,625	139,522	139,233	153,493	153,000
5925	Cellular Phones	12,595	14,068	19,134	24,447	27,367
6XXX	Capital Outlay	6,123	68,145	52,363	34,116	50,000
7XXX	<u>Other Outgo</u>					
7142	Other Tuition	0	47,528	64,489	0	0
743X	Debt Service P & I	1,446,664	100,725	567,377	426,855	377,854
73XX	Indirect Costs	(455,248)	(477,128)	(574,775)	(1,114,402)	(426,483)
76XX	Transfer Out to Restricted Fund	14,802	13,165	-	-	-
	Sub-total Expenditures	76,176,021	78,101,055	77,992,511	86,786,376	99,496,099
	Contributions to Restricted Fund	13,485,707	15,431,125	14,698,420	16,754,606	19,768,703
	TOTAL EXPENDITURES	89,661,728	93,532,180	92,690,931	103,540,982	119,264,802
	Cost Per Pupil:	7,330	7,255	7,460	7,666	8,577

TRANSPORTATION-RESOURCE No. 0704
SUMMARY

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Estimated Actuals	2022-23 Adopted Budget
Revenue	1,626,261	1,585,174	1,550,849	2,011,202	2,453,627
Expenditures	1,618,066	1,593,370	1,550,849	2,011,202	2,453,627
Net Surplus/(Deficit)	8,195	(8,195)	0	0	0
Beginning Balance	0	8,195	0	0	0
Restricted Ending Balance	8,195	0	0	0	0

TRANSPORTATION-RESOURCE No. 0704
REVENUE EXPENDITURES

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Estimated Actuals	2022-23 Adopted Budget
REVENUE					
All Other Local Revenue	0	0	2,965	0	0
Contribution from Unrestricted Revenues	1,626,261	1,585,174	1,547,885	2,011,202	2,453,627
TOTAL REVENUE	1,626,261	1,585,174	1,550,849	2,011,202	2,453,627
EXPENDITURES					
Certificated Salaries	0	0	0	0	0
Classified Salaries	30,540	756,221	776,910	794,985	929,093
Employee Benefits	10,438	324,855	344,654	377,590	455,029
Materials and Supplies	0	114,441	59,980	208,622	254,950
Travel & Conferences	0	5,272	0	1,175	7,600
Mileage Reimbursement	0	10	0	100	0
Insurance	0	47,158	62,546	69,525	77,868
Rentals, Leases, Repairs, & Noncapitalized Improvements	44,302	31,593	9,323	49,144	100,000
Transportation DC/Interprogram	0	(14,186)	0	(9,500)	(4,000)
Print Charges	0	1,183	685	2,000	2,000
Repro DC/Interprogram	0	0	0	250	500
Trans Services DC/Interfund	0	0	(1,957)	(1,345)	(1,500)
Professional/Consulting Services & Operating Expenditures	1,532,176	312,139	287,079	504,078	602,187
Software License	0	5,380	10,103	7,937	29,500
Communications	0	1,181	1,174	1,241	0
Cellular Phones	610	404	353	400	400
Capital Outlay	0	7,719	0	5,000	
TOTAL EXPENDITURES	1,618,066	1,593,370	1,550,849	2,011,202	2,453,627
Beginning Balance	0	8,195	0	0	0
Restricted Ending Balance	8,195	0	0	0	0

ROUTINE MAINTENANCE-RESOURCE No. 8150

SUMMARY

	2018-19 Actual	2019-20 Actual	2020-21 Actuals	2021-22 Estimated Actuals	2022-23 Adopted Budget
Revenue	3,090,773	3,316,777	3,106,681	3,998,556	5,550,633
Expenditures	2,386,189	2,844,456	2,790,611	5,070,106	5,972,058
Net Surplus/(Deficit)	704,584	472,321	316,070	(1,071,550)	(421,425)
Beginning Balance	0	704,584	1,176,905	1,492,975	421,425
Restricted Ending Balance	<u>704,584</u>	<u>1,176,905</u>	<u>1,492,975</u>	<u>421,425</u>	<u>0</u>

ROUTINE MAINTENANCE-RESOURCE No. 8150
REVENUE EXPENDITURES

		2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Estimated Actuals	2022-23 Adopted Actuals
REVENUE						
8699	All Other Local Revenue	0	0	0	2,825	0
8980	Contribution from Unrestricted Revenues	3,090,773	3,316,777	3,106,681	3,995,731	5,550,633
	TOTAL REVENUE	<u>3,090,773</u>	<u>3,316,777</u>	<u>3,106,681</u>	<u>3,998,556</u>	<u>5,550,633</u>
EXPENDITURES						
1XXX	Certificated Salaries	0	0	0	0	0
2XXX	Classified Salaries	858,935	979,089	1,109,542	1,278,551	1,579,845
3XXX	Employee Benefits	355,704	427,325	486,549	599,720	742,441
4XXX	Materials and Supplies	351,049	477,077	485,324	677,010	731,200
5200	Travel & Conferences	3,677	2,723	901	0	14,000
5210	Mileage Reimbursement	1,455	1,905	1,490	2,000	2,500
5300	Membership	0	0	0	0	0
5400	Insurance	17,850	23,275	29,047	34,740	38,909
5540	Waste Disposal	0	0	0	0	0
5560	Pest Control	23,385	14,850	19,350	132,000	220,420
5570	Septic Maintenance	585	9,810	0	10,000	10,000
5600	Rentals, Leases, Repairs, & Noncapitalized Improvements	245,654	314,646	215,533	1,049,544	1,288,166
5714	Transportation DC/Interprogram	0	0	0	0	0
5725	Print Charges	121	85	97	250	250
5726	Internal Printing Services	0	0	0	0	0
	Professional/Consulting Services & Operating					
5800	Expenditures	61,019	117,115	415,073	607,391	746,227
5810	Legal Services	0	28	220	700	2,000
5840	Advertising	0	0	2,648	10,517	5,000
5845	External Printing Services	106	0	0	150	0
5850	Software License	61,654	23,392	0	0	0
5910	Postage	0	0	0	0	0
5920	Communications	1,572	2,323	2,370	2,397	
5925	Cellular Phones	6,022	6,712	9,960	9,000	9,000
6xxx	Capital Outlay	47,401	94,103	12,507	306,136	232,100
7310	Indirect Costs	0	0	0	0	0
	TOTAL EXPENDITURES	<u>2,036,189</u>	<u>2,494,456</u>	<u>2,790,611</u>	<u>4,720,106</u>	<u>5,622,058</u>
	Transfer IN	0	0	0	0	0
	Transfer OUT	350,000	350,000	0	350,000	350,000
	Beginning Balance	0	704,584	1,176,905	1,492,975	421,425
	Restricted Ending Balance	704,584	1,176,905	1,492,975	421,425	0

RESTRICTED GENERAL FUND No. 06
SUMMARY

	2018-19 Actual	2019-20 Actual	2020-21 Actuals	2021-22 Estimated Actuals	2022-23 Adopted Budget
Revenue	28,250,100	32,080,293	42,538,729	54,757,754	51,108,248
Expenditures	26,849,741	32,458,181	38,746,515	53,494,214	50,404,420
Net Surplus/(Deficit)	1,400,359	(377,888)	3,792,215	1,263,540	703,828
Beginning Balance	1,504,721	2,905,080	2,527,192	6,319,407	7,582,948
Restricted Ending Balance	<u>2,905,080</u>	<u>2,527,192</u>	<u>6,319,407</u>	<u>7,582,948</u>	<u>8,286,775</u>

Components of Ending Fund Balance

<u>2600 Expanded Learning Opportunities</u>	0	0	0	1,877,327.00	3,217,540.00
5640 Medi-Cal Billing Option	155,634	27,029	10,255	0	0
6266 Educator Effectiveness	0	0	0	2,040,301	2,040,301
6300 Lottery (for instruction materials)	344,875	440,279	506,313	514,761	282,001
6512 Special Ed/Mental Health	112,115	214,004	0	0	0
6531 Special Ed/Low Incidence	0	0	168,988	170,519	225,908
6546 Special Ed/ Mental Health	0	0	326,935	287,474	252,185
6547 Special Ed Early Intervention	0	0	0	855,354	1,710,708
7028 Child Nutrition: Kitchen Infrastructure	0	0	0	239,105	239,105
7029 Child Nutrition: Food Staff Staff Training	0	0	0	58,866	58,866
7311 Classified School Employee Prof Dev.	60,500	59,738	59,738	59,738	59,738
7388 SB 117 COVID-19 LEA Response Funds	0	102,459	0	0	0
7425 Expanded Learning Opportunities Grant	0	0	2,517,233	0	0
7426 ELO Grant Paraprofessional Staff	0	0	642,405	0	0
7510 Low-Performing Students Block Grant	236,520	2,293	0	0	0
7810 Emerging Infections-Covid Testing	0	0	0	620,000	56,833
8150 Routine Repair & Maintenance	704,584	1,176,905	1,492,975	421,425	0
9986 Redevelopment	1,290,852	594,564	594,565	438,079	143,591
3210 1X COVID-19 ESSER	0	-8,660	0	0	0
3212 1X COVID-19 ESSER II	0	0	0	0	0
3215 1X LLMF	0	0	0	0	0
3220 1X CRF:LLMF	0	-81,419	0	0	0
	<u>2,905,080</u>	<u>2,527,192</u>	<u>6,319,407</u>	<u>7,582,948</u>	<u>8,286,775</u>

RESTRICTED GENERAL FUND No. 06
REVENUE

	2018-19 Actual	2019-20 Actual	2020-21 Actuals	2021-22 Estimated Actuals	2022-23 Adopted Budget
REVENUE					
Federal (8100-8299)					
IDEA - Special Education (3310)	1,799,801	1,955,974	1,623,390	2,212,821	2,546,694
IDEA - Special Education, Part B (3311)	0	0	0	0	0
IDEA - ARP, Part B (3305)	0	0	0	435,414	0
IDEA - ARP, Preschool Part B (3308)	0	0	0	28,840	0
IDEA - Preschool, Part B (3315)	60,463	68,252	51,660	30,169	116,282
IDEA - Preschool Local (3320)	0	0	0	0	0
IDEA - Mental Health (3327)	177,616	15,592	3,091	0	0
IDEA - Staff Development (3345)	997	0	600	846	599
Title IX, McKinney-Vento Homeless (5630)	616	0	1,429	1,007	0
Title I, Part A (3010)	1,519,783	1,088,880	1,308,259	1,285,820	1,298,826
ESSER: 1X\$ COVID (3210)	0	0	933,633	59,447	0
ESSER II: 1X\$ COVID (3212)	0	0	982,141	2,950,243	0
ESSER III: 1X\$ (3213)	0	0	0	5,618,715	1,451,616
ESSER III: 1X\$ Learning Loss (3214)	0	0	0	0	1,767,583
GEER: 1X\$ LLMF (3215)	0	0	76,712	621,585	0
ELO: 1X\$ ESSER II (3216)	0	0	0	682,729	269,478
ELO: 1X\$ GEER II (3217)	0	0	0	0	218,540
ELO: 1X\$ ESSER III (3218)	0	0	0	0	620,729
ELO: 1X\$ ESSER III (3219)	0	0	0	0	1,070,029
CRF: 1X\$ LLMF (3220)	0	0	5,231,772	0	0
Title II, Part A, Teacher Quality (4035)	254,449	318,153	161,319	343,714	218,898
Title IV, Part A, Student Support & Academic Enrichment (4127)	94,827	24,501	94,422	165,657	86,871
Title III, Immigrant (4201)	743	0	0	35,206	15,248
Title III, LEP (4203)	98,141	68,614	17,108	201,274	94,536
	4,007,435	3,539,966	10,485,534	14,673,487	9,775,929
Medi-Cal Billing Option (5640)	116,441	35,602	105,399	0	0
ARP, Homeless Children & Youth (5634)	0	0	0	22,360	0
	116,441	35,602	105,399	22,360	0
State (8300-8599)					
Expanded Learning Opportunities Grant (2600)	0	0	0	2,664,383	2,664,383
CA Clean Energy Job Act (6230)	0	0	0	0	0
Educator Effectiveness (6266)	0	0	0	2,486,750	0
Lottery - Prop 20 (6300)	735,673	590,150	780,893	697,530	722,034
Special Education: Dispute Prevention (6536)	0	0	0	138,636	0
Special Education: Learning Recovery Support (6537)	0	0	0	779,827	0
Special Education Mental Health (6546)	630,600	671,677	664,007	690,427	690,427
Special Education Early Intervention Preschool (6547)	0	0	0	855,354	855,354
Tobacco-Use Prevention Gr. 6-12 (6690)	903	849	2,411	6,000	0
Child Nutrition: Kitchen Infrastructure (7028)	0	0	0	239,105	0
Child Nutrition: Food Staff Training (7029)	0	0	0	58,866	0
SB 117 1X\$ COVID-19 LEA Response Funds (7388)	0	176,717	0	0	0
Classified School Employee Professional Development Block Grant 1X\$ (7311)	60,500	0	0	0	0
State Learning Loss Mitigation Funds (7420)	0	0	786,895	0	0
In-Person Instruction Grant (7422)	0	0	0	1,740,247	1,775,461
Expanded Learning Opportunities Grant (7425)	0	0	2,964,718	27,387	0
ELO Grant: Paraprofessional Staff (7426)	0	0	642,405	0	0
Low-Performing Students Block Grant 1X\$ (7510)	537,479	549,442	0	0	0
Other Restricted State (7810)	0	0	0	620,000	0
STRS On-behalf (7690)	4,094,942	6,089,559	5,261,921	5,248,483	6,169,185
	6,060,098	8,078,394	11,103,251	16,252,995	12,876,844
Local (8600-8799)					
Special Education - Master Plan /AB602 (6500)	4,113,915	4,375,116	5,262,532	6,032,140	7,565,650
Special Education - Low Incidence Equipment (6531)	27,792	29,349	181,388	155,572	205,800
Redevelopment (9986)	438,712	559,015	702,206	763,513	763,513
RRMA (8150)	0	0	0	2,825	0
Early Literacy Grant 1X (9002)	0	31,727	0	0	0
Medi-Cal Billing Option (9011)	0	0	0	100,256	151,809
	4,580,419	4,995,207	6,146,126	7,054,306	8,686,772
Other financing sources/uses					
Contributions from General Fund To Special Education	10,394,934	12,114,348	11,591,739	12,758,875	14,218,070
Contributions from General Fund To RRMA	3,090,773	3,316,777	3,106,681	3,995,731	5,550,633
Total ALL Restricted Revenue	28,250,100	32,080,293	42,538,729	54,757,754	51,108,248

RESTRICTED GENERAL FUND No. 06
EXPENDITURES

	2018-19 Actual	2019-20 Actual	2020-21 Actuals	2021-22 Estimated Actuals	2022-23 Adopted Budget
ENROLLMENT	10,393	10,765	10,455	11,028	11,600
AVERAGE DAILY ATTENDANCE (ADA)	9,984.13	10,302.51	10,298.98	10,185.47	10,635.37
EXPENDITURES					
Certificated Salaries	8,235,224	9,469,324	9,816,437	15,399,279	15,067,999
Classified Salaries	5,082,958	5,802,320	6,628,825	9,449,347	9,277,177
Employee Benefits	8,236,487	11,012,559	10,555,776	13,699,028	15,093,866
Books and Supplies	1,741,791	1,192,049	5,641,603	3,837,808	2,250,218
<u>Operating Expenses</u>					
Non-Public Schools (NPS)	729,752	299,061	308,976	420,900	282,416
Travel & Conferences	44,641	14,006	33,711	9,838	21,449
Mileage	13,951	10,945	2,791	24,202	26,950
Membership	165	0	3,050	1,251	2,000
Insurance	17,850	23,275	29,047	34,740	38,909
Pest Control	23,385	14,850	19,350	132,000	220,420
Septic Maintenance	585	9,810	0	10,000	10,000
Rentals, Leases Repairs	245,654	314,711	216,718	1,049,594	1,288,216
Transfers of Direct Costs	246,519	222,728	336,737	398,841	575,050
Professional/Consulting Services & Operating Expenditures	939,085	1,230,021	2,409,984	4,518,203	3,398,388
Legal	212,501	161,388	301,848	182,145	202,000
Legal Settlement	8,090	51,425	179,967	261,173	140,000
Consulting	0	0	0	0	0
Advertising	0	0	2,648	10,517	5,000
Printing	150	83	6,425	8,554	1,350
Software License	121,986	352,258	661,276	493,625	176,132
STRS/PERS Penalties & Interest	1	0	0	0	0
Postage	152	0	-	50	50
Telephone	1,572	2,323	2,370	2,397	-
Cellular Phone	6,022	6,712	10,264	9,877	9,877
Capital Outlay	47,401	107,922	116,591	954,544	232,100
<u>Other Outgo</u>					
Other Tuition	309,969	289,976	383,459	408,475	408,475
Indirect Costs	233,851	266,867	376,459	907,827	268,378
Debt Service P & I	0	1,253,569	702,205	920,000	1,058,000
Transfer Out to Fund 14	350,000	350,000	0	350,000	350,000
TOTAL EXPENDITURES	26,849,741	32,458,181	38,746,515	53,494,215	50,404,420

CHILD DEVELOPMENT FUND No. 12
SUMMARY

	2018-19 Actual	2019-20 Actual	2020-21 Actuals	2021-22 Estimated Actuals	2022-23 Adopted Budget
Revenue	698,117	715,047	668,541	1,078,625	1,318,651
Expenditures	691,869	733,842	622,235	1,196,548	1,318,651
Net Surplus/(Deficit)	6,248	(18,795)	46,305	(117,923)	0
Beginning Balance	134,565	140,813	122,018	168,323	50,400
Restricted Ending Balance	<u>140,813</u>	<u>122,018</u>	<u>168,323</u>	<u>50,400</u>	<u>50,400</u> ¹

(1) Restricted Ending Balance in Child Development: ARP California State Preschool Program One-time Stipend

CHILD DEVELOPMENT FUND No. 12
REVENUE EXPENDITURES

	2018-19 Actual	2019-20 Actual	2020-21 Actuals	2021-22 Estimated Actuals	2022-23 Adopted Budget
REVENUE					
1X\$ COVID Response (5058)			46,305	50,400	0
State Revenue	694,057	709,380	611,106	856,539	853,824
Interest	4,060	5,667	1,129	0	0
Other Fees and Contracts	0	0	0	0	0
Inclusive Early Education Expansion Grant (6128)			10,000	171,686	464,827
Contribution to General Fund 03	0	0	0	0	0
TOTAL REVENUE	698,117	715,047	668,541	1,078,625	1,318,651
EXPENDITURES					
Certificated Salaries	234,744	227,903	196,737	234,766	239,940
Classified Salaries	236,069	271,598	208,955	291,671	314,747
Employee Benefits	156,570	179,040	156,286	224,065	239,541
Books and Supplies	21,356	10,388	7,555	190,957	201,802
Travel & Conferences	1,051	250	378	84,252	20,513
Mileage Reimbursement	4	0	0	0	0
Membership	300	450	450	500	200
Rentals, Leases, Repairs, & Noncapitalized Improvements	2,992	2,137	1,896	3,000	3,000
Interfund for Meals/Snacks	0	0	0	0	0
Print Charges	968	960	1,991	2,000	2,000
Print Charges- MUSD Print Services	69	0	16	2,000	3,000
Professional/Consulting Services & Operating Expenditures	4,513	2,219	3,760	4,700	4,000
Printing	66	28	0	250	250
Software License	0	0	0	0	0
Postage	0	0	0	200	200
Capital Outlay			10,000	109,054	252,387
Indirect Costs	33,167	38,871	34,211	49,133	37,071
TOTAL EXPENDITURES	691,869	733,842	622,235	1,196,548	1,318,651
Beginning Balance	134,565	140,813	122,018	168,323	50,400
Restricted Ending Balance	140,813	122,018	168,323	50,400	50,400 ¹

(1) Restricted Ending Balance in Child Development: ARP California State Preschool Program One-time Stipend

CAFETERIA FUND No. 13
SUMMARY

	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual	Actual	Actuals	Estimated Actuals	Adopted Budget
Revenue	3,800,175	3,212,078	4,194,105	8,137,474	5,956,494
Expenditures	3,877,542	3,529,074	3,494,391	5,198,798	5,692,440
Net Surplus/(Deficit)	(77,367)	(316,995)	699,714	2,938,676	264,054
Beginning Balance	1,440,630	1,363,262	1,046,267	1,745,982	4,684,658
Restricted Ending Balance	<u>1,363,262</u>	<u>1,046,267</u>	<u>1,745,981</u>	<u>4,684,658</u>	<u>4,948,712</u>

CAFETERIA FUND No. 13
REVENUE EXPENDITURES

	2018-19 Actual	2019-20 Actual	2020-21 Actuals	2021-22 Estimated Actuals	2022-23 Adopted Budget
REVENUE					
Federal Revenue	2,336,505	1,911,626	3,485,105	7,194,226 ¹	5,538,851
Donated Food Commodities	303,744	300,547	371,555	443,285	0
State Revenue	181,845	145,206	334,604	488,963	417,643
Food Service Sales	945,152	826,225	512	1,000	0
Interest	18,126	15,309	2,237	10,000	0
Misc. Revenue	0	0	92	0	0
To Cafeteria Fund from GF	14,802	13,165	0	0	0
TOTAL REVENUE	3,800,175	3,212,078	4,194,105	8,137,474	5,956,494
EXPENDITURES					
Certificated Salaries	0	0	0	0	0
Classified Salaries	1,275,478	1,307,651	1,266,580	1,766,191	2,209,412
Employee Benefits	394,597	424,609	427,934	671,513	880,819
Supplies	153,910	128,048	60,069	332,338	178,365
Food	1,745,474	1,422,893	1,495,574	2,150,000	2,200,000
Operating Expenses					
Travel & Conferences	2,704	833	0	1,500	1,500
Mileage	461	409	216	1,100	1,300
Membership	1,149	1,070	902	1,200	1,500
Insurance	3,967	4,344	5,213	5,404	5,500
Repairs	34,183	16,965	23,097	45,000	30,000
Transfer of Direct Costs	0	(1,532)	(475)	0	0
Postage DC/Interfund	3,437	2,521	2,190	3,500	500
Food Service/Interfund	(3,320)	(3,103)	(20)	(200)	0
M&O DC/Interfund	0	0	1,957	1,345	1,500
Repro DC/Interfund	3,020	2,979	4,429	3,000	3,000
Printing Services DC/Interfund	1,152	207	42	1,500	500
Professional/Consulting Services & Operating Expenditures	39,445	29,444	21,406	29,450	24,000
Printing	0	0	0	0	0
Software License	19,303	19,530	19,615	25,205	30,000
Postage	0	6	0	10	10
Cellular Phones	824	809	1,558	3,300	3,500
Equipment	0	0	0	0	0
Equipment Replacement	13,529	0	0	0	0
Indirect Costs / Interfund	188,230	171,390	164,105	157,442	121,034
TOTAL EXPENDITURES	3,877,542	3,529,074	3,494,391	5,198,798	5,692,440
Excess/(Deficit) of Rev/Exp	(77,367)	(316,995)	699,714	2,938,676	264,054
Beginning Balance	1,440,630	1,363,262	1,046,267	1,745,982	4,684,658
Restricted Ending Balance	1,363,262	1,046,267	1,745,981	4,684,658	4,948,712

(1) Includes resource 5465

DEFERRED MAINTENANCE FUND No. 14
SUMMARY

	2018-19 Actual	2019-20 Actual	2020-21 Actuals	2021-22 Estimated Actuals	2022-23 Adopted Budget
Revenue	355,668	352,801	400	351,000	350,000
Expenditures	468,483	422,552	42,541	434,622	351,000
Net Surplus/(Deficit)	(112,816)	(69,751)	(42,141)	(83,622)	(1,000)
Beginning Balance	309,908	197,092	127,341	85,200	1,578
Restricted Ending Balance	<u>197,092</u>	<u>127,341</u>	<u>85,200</u>	<u>1,578</u>	<u>578</u>

DEFERRED MAINTENANCE FUND No. 14
SUMMARY

	2018-19 Actual	2019-20 Actual	2020-21 Actuals	2021-22 Estimated Actuals	2022-23 Adopted Budget
REVENUE					
Interest	5,668	2,801	400	1,000	0
Misc. Revenue	0	0	0		
Transfer In	350,000	350,000	0	350,000	350,000
TOTAL REVENUE	355,668	352,801	400	351,000	350,000
EXPENDITURES					
Certificated Salaries	0	0.00	0.00	0.00	0.00
Classified Salaries	0	0.00	0.00	0.00	0.00
Employee Benefits	0	0.00	0.00	0.00	0.00
Supplies	13,682	0.00	0.00	0.00	0.00
Professional/Consulting Services & Operating Expenditures	454,802	422,552	42,541	434,622	351,000
Equipment	0	0.00	0.00	0.00	0.00
Equipment Replacement	0	0.00	0.00	0.00	0.00
Indirect Costs / Interfund	0	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	468,483	422,552	42,541	434,622	351,000
Excess/(Deficit) of Rev/Exp	(112,816)	(69,751)	(42,141)	(83,622)	(1,000)
Beginning Balance	309,908	197,092	127,341	85,200	1,578
Restricted Ending Balance	197,092	127,341	85,200	1,578	578

BUILDING FUND No. 21
SUMMARY

	2018-19 Actual	2019-20 Actual	2020-21 Actuals	2021-22 Estimated Actuals	2022-23 Adopted Budget
Revenue	37,013,548	563,284	38,146,307	95,632	-
Expenditures	2,872,581	12,832,700	20,876,390	39,926,162	1,122,267
Net Surplus/(Deficit)	34,140,967	(12,269,416)	17,269,917	(39,830,530)	(1,122,267)
Beginning Balance	1,911,338	36,052,304	23,782,888	41,052,805	1,222,275
Ending Balance	<u>36,052,304</u>	<u>23,782,888</u>	<u>41,052,805</u>	<u>1,222,275</u>	<u>100,008</u>

BUILDING FUND No. 21
REVENUE EXPENDITURES

	2018-19 Actual	2019-20 Actual	2020-21 Actuals	2021-22 Estimated Actuals	2022-23 Adopted Budget
REVENUE					
Proceeds from Sale of Bonds	36,500,000	0	38,000,000	0	0
Interest Earned	513,548	563,284	141,604	95,632	0
Misc. Revenue	0	0	0	0	0
Other Financing Sources	0	0	4,703	0	0
TOTAL REVENUE	37,013,548	563,284	38,146,307	95,632	-
EXPENDITURES					
Material & Supplies	0	27,131	7,459	98,679	0
Operating Expenses	0	77,333	0	2,350	0
Advertising	0	0	0	0	0
Legal	0	0	0	0	0
Consultants	0	0	0	0	0
Postage	0	0	0	0	0
Land	4,397	0	0	0	0
Land Improvements	0	1,509,598	0	0	0
Building & Improvements of					
Buildings	2,868,184	11,218,639	20,868,930	39,789,823.00	1,122,267.00
Equipment	0	0	0	35,310.00	0.00
TOTAL EXPENDITURES	2,872,581	12,832,700	20,876,390	39,926,162	1,122,267
Excess/(Deficit) of Rev/Exp	34,140,967	(12,269,416)	17,269,917	(39,830,530)	(1,122,267)
Beginning Balance	1,911,338	36,052,304	23,782,888	41,052,805	1,222,275
Restricted Ending Balance	36,052,304	23,782,888	41,052,805	1,222,275	100,008

CAPITAL FACILITIES FUND No. 25
SUMMARY

	2018-19 Actual	2019-20 Actual	2020-21 Actuals	2021-22 Estimated Actuals	2022-23 Adopted Budget
Revenue	8,126,499	5,746,194	6,879,244	21,246,620	1,000,000
Expenditures	4,631,759	4,811,758	5,777,999	25,802,878	1,296,541
Net Surplus/(Deficit)	3,494,740	934,436	1,101,245	(4,556,258)	(296,541)
Beginning Balance	10,566,221	14,060,961	14,995,397	16,096,642	11,540,384
Ending Balance	<u>14,284,801</u>	<u>14,995,397</u>	<u>16,096,641</u>	<u>11,540,384</u>	<u>11,243,843</u>

CAPITAL FACILITIES FUND No. 25
REVENUE EXPENDITURES

	2018-19 Actual	2019-20 Actual	2020-21 Actuals	2021-22 Estimated Actuals	2022-23 Adopted Budget
REVENUE					
All Other State Revenue	0.00	0	0	16,026,910	0
Sale of Equipment	0	21,000	0	0	0
Interest Earned	231,328	250,147	59,549	100,000	
Developer Fees	7,748,065	5,403,548	6,035,498	4,360,589	1,000,000
Misc. Revenue	147,106	71,499	784,196	40,000	0
Authorized Interfund Transfers	0	0	0	0	0
All other Financing Sources	0	0	0	719,121	0
TOTAL REVENUE	8,126,499	5,746,194	6,879,244	21,246,620	1,000,000
EXPENDITURES					
Supplies	302	7,763	5,697	48,382	0
Supplies +\$500	0	23,709	11,730	257,172	0
Technology	0	0	0		
Travel Conference	10,159	1,022	0	319	1,500
Operating Expenses	3,865,769	4,104,358	4,287,081	4,077,790	18,000
Legal	27,630	49,718	16,397	113,428	500
Consultants	104,376	90,235	304,929	866,034	722,326
Advertising	0	2,153	510	1,158	600
Software License	6,000	0	0	300	300
Postage	153	235	0	0	0
Land	0	3,574	30,830	80,155	0
Land Improvements	0	3,481	0	0	0
Building & Improvements of Buildings	27,615	0	570,204	19,827,618	0
Books & Media for New Schools	0	0	0	0	0
Equipment	10,131	0	0	0	0
Debt Service - Interest	95,875	82,995	69,777	56,159	42,026
Debt Service - Principal	405,081	417,314	428,840	444,363	459,289
Authorized Interfund Transfers	78,668	25,200	52,004	30,000	52,000
TOTAL EXPENDITURES	4,631,759	4,811,758	5,777,999	25,802,878	1,296,541
Beginning Balance	10,790,061	14,060,961	14,995,397	16,096,642	11,540,384
Restricted Ending Balance	14,284,801	14,995,397	16,096,641	11,540,384	11,243,843

G = General Ledger Data; S =
Supplemental Data

Form	Description	Data Supplied For:	
		2021-22 Estimated Actuals	2022-23 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund	G	G
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund		
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund	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		
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)		S
SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	GS	GS

ANNUAL BUDGET REPORT:

July 1, 2022 Budget Adoption

Insert "X" in applicable boxes:

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

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

Budget available for inspection at:

Public Hearing:

Place: 29775 Haun Road,
Menifee, CA 92586

Place: 29775 Haun Road, Menifee, CA
92586

Date: June 20, 2022

Date: June 23, 2022

Time: 04:30 PM

Adoption
Date: June 28, 2022

Signed: _____

Clerk/Secretary of
the Governing
Board

(Original signature
required)

Contact person for additional information on the budget reports:

Name: Getahun Woldie

Telephone: (951)672-1851

Title: Director of Fiscal
Services

E-mail: Getahun.Woldie@menifeeUSD.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)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?		X
				X
				X
				X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)		X
				X
				X
S9	Local Control and Accountability Plan (LCAP)	Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Approval date for adoption of the LCAP or approval of an update to the LCAP:		X
			Jun 23, 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	
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2021-22 Adopted Budget

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

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

District: Menifee Union School District

Combined Assigned and Unassigned Fund Balances					
Fund	Fund Description	2022-23	2023-24	2024-25	
01	General Fund/County School Service Fund	\$6,145,664	\$9,276,715	\$10,938,362	Fund 01, Objects 9780/9789/9790
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$0	\$0	\$0	Fund 17 Objects 9780/9789/9790
	Total Assigned and Unassigned Fund Balance	\$6,145,664	\$9,276,715	\$10,938,362	
	District Standard Reserve Level	\$0	\$0	\$0	Form 01CS Line 10B-4
	Less: Reserve for Economic Uncertainties	\$4,497,016	\$4,556,662	\$4,749,908	Form 01CS Line 10B-7
	Fund Balance that Requires a Statement of Reasons	\$1,648,648	\$4,720,053	\$6,188,454	

Reasons for Assigned and Unassigned Ending Fund Balances Above the State Recommended Minimum Level						
Form	Fund	2022-23	2023-24	2024-25	Reasons	
01	General Fund/County School Service Fund	\$ -	\$ 2,599,433	\$ 4,167,835	Budget Contingencies/Reserve for Deficit Spending	
01	General Fund/County School Service Fund	\$ 257,385	\$ 257,385	\$ 257,385	Energy Conservation/generation project	
01	General Fund/County School Service Fund	\$ -	\$ 800,000	\$ 700,000	Discretionary and Textbook Adoption	
01	General Fund/County School Service Fund	\$ 1,063,235	\$ 1,063,235	\$ 1,063,234	Early Intervention	
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$ 328,028	\$ -	\$ -	Instructional Materials	
(Insert Lines above as needed)						
	Total of Substantiated Needs	\$ 1,648,648	\$ 4,720,053	\$ 6,188,454		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	98,366,998.00	0.00	98,366,998.00	115,546,243.00	0.00	115,546,243.00	17.5%
2) Federal Revenue		8100-8299	0.00	14,695,847.00	14,695,847.00	0.00	9,775,929.00	9,775,929.00	-33.5%
3) Other State Revenue		8300-8599	2,086,091.00	16,252,995.00	18,339,086.00	2,182,239.00	12,876,844.00	15,059,083.00	-17.9%
4) Other Local Revenue		8600-8799	539,735.00	7,054,306.00	7,594,041.00	341,908.00	8,686,772.00	9,028,680.00	18.9%
5) TOTAL, REVENUES			100,992,824.00	38,003,148.00	138,995,972.00	118,070,390.00	31,339,545.00	149,409,935.00	7.5%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	45,190,127.00	15,399,279.00	60,589,406.00	50,927,488.00	15,067,999.00	65,995,487.00	8.9%
2) Classified Salaries		2000-2999	10,867,214.00	9,449,347.00	20,316,561.00	12,373,146.00	9,277,177.00	21,650,323.00	6.6%
3) Employee Benefits		3000-3999	19,525,935.00	13,699,028.00	33,224,963.00	22,623,800.00	15,093,866.00	37,717,666.00	13.5%
4) Books and Supplies		4000-4999	3,463,865.00	3,837,807.00	7,301,672.00	3,194,328.00	2,250,218.00	5,444,546.00	-25.4%
5) Services and Other Operating Expenditures		5000-5999	8,392,666.00	7,567,907.00	15,960,573.00	10,375,966.00	6,398,207.00	16,774,173.00	5.1%
6) Capital Outlay		6000-6999	34,116.00	954,544.00	988,660.00	50,000.00	232,100.00	282,100.00	-71.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	426,855.00	1,328,475.00	1,755,330.00	377,854.00	1,466,475.00	1,844,329.00	5.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,114,402.00)	907,827.00	(206,575.00)	(426,483.00)	268,378.00	(158,105.00)	-23.5%
9) TOTAL, EXPENDITURES			86,786,376.00	53,144,214.00	139,930,590.00	99,496,099.00	50,054,420.00	149,550,519.00	6.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			14,206,448.00	(15,141,066.00)	(934,618.00)	18,574,291.00	(18,714,875.00)	(140,584.00)	-85.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	30,000.00	0.00	30,000.00	52,000.00	0.00	52,000.00	73.3%
b) Transfers Out		7600-7629	0.00	350,000.00	350,000.00	0.00	350,000.00	350,000.00	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	(16,754,606.00)	16,754,606.00	0.00	(19,768,703.00)	19,768,703.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(16,724,606.00)	16,404,606.00	(320,000.00)	(19,716,703.00)	19,418,703.00	(298,000.00)	-6.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,518,158.00)	1,263,540.00	(1,254,618.00)	(1,142,412.00)	703,828.00	(438,584.00)	-65.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	16,446,875.00	6,319,407.00	22,766,282.00	13,928,717.00	7,582,947.00	21,511,664.00	-5.5%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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)			16,446,875.00	6,319,407.00	22,766,282.00	13,928,717.00	7,582,947.00	21,511,664.00	-5.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,446,875.00	6,319,407.00	22,766,282.00	13,928,717.00	7,582,947.00	21,511,664.00	-5.5%
2) Ending Balance, June 30 (E + F1e)			13,928,717.00	7,582,947.00	21,511,664.00	12,786,305.00	8,286,775.00	21,073,080.00	-2.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	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	7,582,948.00	7,582,948.00	0.00	8,286,776.00	8,286,776.00	9.3%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	2,230,235.00	0.00	2,230,235.00	6,635,640.00	0.00	6,635,640.00	197.5%
Contribution to Special Ed programs	0000	9760	1,167,000.00		1,167,000.00			0.00	
Future Unification Costs	0000	9760	1,063,235.00		1,063,235.00			0.00	
Pension Obligation/STRS & PERS	0000	9760			0.00	1,773,000.00		1,773,000.00	
Unspent Supplemental/Concentration Fund Balance	0000	9760			0.00	523,405.00		523,405.00	
Contribution to Special Ed Programs	0000	9760			0.00	1,460,000.00		1,460,000.00	
Major Routine Restricted Maintenance Expenditures above required 3%	0000	9760			0.00	1,816,000.00		1,816,000.00	
Future Unification	0000	9760			0.00	1,063,235.00		1,063,235.00	
d) Assigned									
Other Assignments		9780	7,485,063.00	0.00	7,485,063.00	1,648,648.43	0.00	1,648,648.43	-78.0%
Other Assignments	0000	9780	7,485,063.00		7,485,063.00			0.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	4,208,418.00	0.00	4,208,418.00	4,497,015.57	0.00	4,497,015.57	6.9%
Unassigned/Unappropriated Amount		9790	1.00	(1.00)	0.00	1.00	(1.00)	0.00	0.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	13,928,716.00	7,582,948.00	21,511,664.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	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)	
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	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			13,928,716.00	7,582,948.00	21,511,664.00				
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	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
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)			13,928,716.00	7,582,948.00	21,511,664.00				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	57,053,907.00	0.00	57,053,907.00	73,285,630.00	0.00	73,285,630.00	28.4%
Education Protection Account State Aid - Current Year		8012	25,535,982.00	0.00	25,535,982.00	26,425,866.00	0.00	26,425,866.00	3.5%
State Aid - Prior Years		8019	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)	
Tax Relief Subventions									
Homeowners' Exemptions		8021	145,256.00	0.00	145,256.00	145,256.00	0.00	145,256.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	14,938,545.00	0.00	14,938,545.00	14,809,410.00	0.00	14,809,410.00	-0.9%
Unsecured Roll Taxes		8042	626,567.00	0.00	626,567.00	626,567.00	0.00	626,567.00	0.0%
Prior Years' Taxes		8043	895,338.00	0.00	895,338.00	895,338.00	0.00	895,338.00	0.0%
Supplemental Taxes		8044	849,184.00	0.00	849,184.00	849,184.00	0.00	849,184.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(1,527,467.00)	0.00	(1,527,467.00)	(1,527,467.00)	0.00	(1,527,467.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,922,266.00	0.00	1,922,266.00	1,922,266.00	0.00	1,922,266.00	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			100,439,578.00	0.00	100,439,578.00	117,432,050.00	0.00	117,432,050.00	16.9%
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	(2,072,580.00)	0.00	(2,072,580.00)	(1,885,807.00)	0.00	(1,885,807.00)	-9.0%
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			98,366,998.00	0.00	98,366,998.00	115,546,243.00	0.00	115,546,243.00	17.5%
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	2,212,821.00	2,212,821.00	0.00	2,546,694.00	2,546,694.00	15.1%
Special Education Discretionary Grants		8182	0.00	495,269.00	495,269.00	0.00	116,881.00	116,881.00	-76.4%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	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%

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)	
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	1,007.00	1,007.00	0.00	0.00	0.00	-100.0%
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		1,285,820.00	1,285,820.00		1,298,826.00	1,298,826.00	1.0%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		343,714.00	343,714.00		218,898.00	218,898.00	-36.3%
Title III, Part A, Immigrant Student Program	4201	8290		35,206.00	35,206.00		15,248.00	15,248.00	-56.7%
Title III, Part A, English Learner Program	4203	8290		201,274.00	201,274.00		94,536.00	94,536.00	-53.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		165,657.00	165,657.00		86,871.00	86,871.00	-47.6%
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	9,955,079.00	9,955,079.00	0.00	5,397,975.00	5,397,975.00	-45.8%
TOTAL, FEDERAL REVENUE			0.00	14,695,847.00	14,695,847.00	0.00	9,775,929.00	9,775,929.00	-33.5%
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	297,971.00	297,971.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	336,899.00	0.00	336,899.00	371,600.00	0.00	371,600.00	10.3%
Lottery - Unrestricted and Instructional Materials		8560	1,749,192.00	697,530.00	2,446,722.00	1,810,639.00	722,034.00	2,532,673.00	3.5%
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		8587	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)	
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		6,000.00	6,000.00		0.00	0.00	-100.0%
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	0.00	15,251,494.00	15,251,494.00	0.00	12,154,810.00	12,154,810.00	-20.3%
TOTAL, OTHER STATE REVENUE			2,086,091.00	16,252,995.00	18,339,086.00	2,182,239.00	12,876,844.00	15,059,083.00	-17.9%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	763,513.00	763,513.00	0.00	763,513.00	763,513.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	102,500.00	0.00	102,500.00	102,500.00	0.00	102,500.00	0.0%
Interest		8660	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	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%

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)	
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	139,408.00	0.00	139,408.00	139,408.00	0.00	139,408.00	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	67,827.00	103,081.00	170,908.00	0.00	151,809.00	151,809.00	-11.2%
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		6,187,712.00	6,187,712.00		7,771,450.00	7,771,450.00	25.6%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
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	130,000.00	0.00	130,000.00	0.00	0.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			539,735.00	7,054,306.00	7,594,041.00	341,908.00	8,686,772.00	9,028,680.00	18.9%
TOTAL, REVENUES			100,992,824.00	38,003,148.00	138,995,972.00	118,070,390.00	31,339,545.00	149,409,935.00	7.5%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	38,975,532.00	12,375,730.00	51,351,262.00	43,544,673.00	12,205,129.00	55,749,802.00	8.6%
Certificated Pupil Support Salaries		1200	1,854,437.00	1,442,132.00	3,296,569.00	1,948,803.00	1,625,165.00	3,573,968.00	8.4%
Certificated Supervisors' and Administrators' Salaries		1300	4,284,348.00	1,581,106.00	5,865,454.00	5,408,066.00	1,237,705.00	6,645,771.00	13.3%
Other Certificated Salaries		1900	75,810.00	311.00	76,121.00	25,946.00	0.00	25,946.00	-65.9%
TOTAL, CERTIFICATED SALARIES			45,190,127.00	15,399,279.00	60,589,406.00	50,927,488.00	15,067,999.00	65,995,487.00	8.9%

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)	
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	141,518.00	5,054,496.00	5,196,014.00	343,522.00	5,050,344.00	5,393,866.00	3.8%
Classified Support Salaries		2200	4,747,603.00	2,449,399.00	7,197,002.00	5,391,139.00	1,561,933.00	6,953,072.00	-3.4%
Classified Supervisors' and Administrators' Salaries		2300	1,191,565.00	373,336.00	1,564,901.00	1,377,434.00	1,088,029.00	2,465,463.00	57.5%
Clerical, Technical and Office Salaries		2400	4,338,863.00	1,447,743.00	5,786,606.00	4,745,512.00	1,565,061.00	6,310,573.00	9.1%
Other Classified Salaries		2900	447,665.00	124,373.00	572,038.00	515,539.00	11,810.00	527,349.00	-7.8%
TOTAL, CLASSIFIED SALARIES			10,867,214.00	9,449,347.00	20,316,561.00	12,373,146.00	9,277,177.00	21,650,323.00	6.6%
EMPLOYEE BENEFITS									
STRS		3101-3102	7,632,107.00	7,823,344.00	15,455,451.00	9,671,061.00	8,970,146.00	18,641,207.00	20.6%
PERS		3201-3202	2,227,470.00	2,034,583.00	4,262,053.00	2,828,439.00	2,301,220.00	5,129,659.00	20.4%
OASDI/Medicare/Alternative		3301-3302	1,490,983.00	976,422.00	2,467,405.00	1,701,738.00	952,331.00	2,654,069.00	7.6%
Health and Welfare Benefits		3401-3402	5,985,658.00	1,981,387.00	7,967,045.00	6,096,736.00	2,065,066.00	8,161,802.00	2.4%
Unemployment Insurance		3501-3502	310,822.00	185,685.00	496,507.00	316,412.00	121,730.00	438,142.00	-11.8%
Workers' Compensation		3601-3602	1,520,543.00	685,586.00	2,206,129.00	1,761,732.00	677,531.00	2,439,263.00	10.6%
OPEB, Allocated		3701-3702	26,416.00	12,021.00	38,437.00	15,182.00	5,842.00	21,024.00	-45.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	331,936.00	0.00	331,936.00	232,500.00	0.00	232,500.00	-30.0%
TOTAL, EMPLOYEE BENEFITS			19,525,935.00	13,699,028.00	33,224,963.00	22,623,800.00	15,093,866.00	37,717,666.00	13.5%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	840,968.00	392,296.00	1,233,264.00	2,940.00	307,500.00	310,440.00	-74.8%
Books and Other Reference Materials		4200	223,587.00	21,458.00	245,045.00	650.00	22,244.00	22,894.00	-90.7%
Materials and Supplies		4300	1,660,699.00	1,957,451.00	3,618,150.00	2,115,512.00	1,639,274.00	3,754,786.00	3.8%
Noncapitalized Equipment		4400	738,611.00	1,466,602.00	2,205,213.00	1,075,226.00	281,200.00	1,356,426.00	-38.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,463,865.00	3,837,807.00	7,301,672.00	3,194,328.00	2,250,218.00	5,444,546.00	-25.4%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	420,900.00	420,900.00	0.00	282,416.00	282,416.00	-32.9%
Travel and Conferences		5200	164,139.00	34,040.00	198,179.00	200,161.00	48,399.00	248,560.00	25.4%
Dues and Memberships		5300	91,014.00	1,251.00	92,265.00	91,292.00	2,000.00	93,292.00	1.1%
Insurance		5400 - 5450	1,000,911.00	34,740.00	1,035,651.00	1,581,824.00	38,909.00	1,620,733.00	56.5%
Operations and Housekeeping Services		5500	2,528,744.00	142,000.00	2,670,744.00	2,703,976.00	230,420.00	2,934,396.00	9.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	849,317.00	1,049,594.00	1,898,911.00	1,073,682.00	1,288,216.00	2,361,898.00	24.4%
Transfers of Direct Costs		5710	(398,841.00)	398,841.00	0.00	(575,050.00)	575,050.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Direct Costs - Interfund		5750	(13,145.00)	0.00	(13,145.00)	(10,500.00)	0.00	(10,500.00)	-20.1%
Professional/Consulting Services and Operating Expenditures		5800	3,879,698.00	5,474,217.00	9,353,915.00	4,998,214.00	3,922,870.00	8,921,084.00	-4.6%
Communications		5900	290,829.00	12,324.00	303,153.00	312,367.00	9,927.00	322,294.00	6.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,392,666.00	7,567,907.00	15,960,573.00	10,375,966.00	6,398,207.00	16,774,173.00	5.1%
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	17,955.00	850,332.00	868,287.00	40,000.00	50,000.00	90,000.00	-89.6%
Equipment Replacement		6500	16,161.00	104,212.00	120,373.00	10,000.00	182,100.00	192,100.00	59.6%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			34,116.00	954,544.00	988,660.00	50,000.00	232,100.00	282,100.00	-71.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	408,475.00	408,475.00	0.00	408,475.00	408,475.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
To Districts or Charter Schools	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	105,207.00	0.00	105,207.00	105,207.00	0.00	105,207.00	0.0%
Other Debt Service - Principal		7439	321,648.00	920,000.00	1,241,648.00	272,647.00	1,058,000.00	1,330,647.00	7.2%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			426,855.00	1,328,475.00	1,755,330.00	377,854.00	1,466,475.00	1,844,329.00	5.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(907,827.00)	907,827.00	0.00	(268,378.00)	268,378.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(206,575.00)	0.00	(206,575.00)	(158,105.00)	0.00	(158,105.00)	-23.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,114,402.00)	907,827.00	(206,575.00)	(426,483.00)	268,378.00	(158,105.00)	-23.5%
TOTAL, EXPENDITURES			86,786,376.00	53,144,214.00	139,930,590.00	99,496,099.00	50,054,420.00	149,550,519.00	6.9%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	30,000.00	0.00	30,000.00	52,000.00	0.00	52,000.00	73.3%
(a) TOTAL, INTERFUND TRANSFERS IN			30,000.00	0.00	30,000.00	52,000.00	0.00	52,000.00	73.3%
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	350,000.00	350,000.00	0.00	350,000.00	350,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	350,000.00	350,000.00	0.00	350,000.00	350,000.00	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%

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)	
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	(16,754,606.00)	16,754,606.00	0.00	(19,768,703.00)	19,768,703.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(16,754,606.00)	16,754,606.00	0.00	(19,768,703.00)	19,768,703.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(16,724,606.00)	16,404,606.00	(320,000.00)	(19,716,703.00)	19,418,703.00	(298,000.00)	-6.9%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	98,366,998.00	0.00	98,366,998.00	115,546,243.00	0.00	115,546,243.00	17.5%
2) Federal Revenue		8100-8299	0.00	14,695,847.00	14,695,847.00	0.00	9,775,929.00	9,775,929.00	-33.5%
3) Other State Revenue		8300-8599	2,086,091.00	16,252,995.00	18,339,086.00	2,182,239.00	12,876,844.00	15,059,083.00	-17.9%
4) Other Local Revenue		8600-8799	539,735.00	7,054,306.00	7,594,041.00	341,908.00	8,686,772.00	9,028,680.00	18.9%
5) TOTAL, REVENUES			100,992,824.00	38,003,148.00	138,995,972.00	118,070,390.00	31,339,545.00	149,409,935.00	7.5%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		55,437,044.00	33,082,119.00	88,519,163.00	63,095,732.00	31,816,714.00	94,912,446.00	7.2%
2) Instruction - Related Services	2000-2999		9,966,371.00	3,672,427.00	13,638,798.00	11,511,493.00	4,471,692.00	15,983,185.00	17.2%
3) Pupil Services	3000-3999		6,258,389.00	7,144,879.00	13,403,268.00	7,118,433.00	4,055,751.00	11,174,184.00	-16.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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		6,469,665.00	1,888,300.00	8,357,965.00	7,887,245.00	1,958,305.00	9,845,550.00	17.8%
8) Plant Services	8000-8999		8,138,952.00	6,028,014.00	14,166,966.00	9,505,342.00	6,285,483.00	15,790,825.00	11.5%
9) Other Outgo	9000-9999	Except 7600-7699	515,955.00	1,328,475.00	1,844,430.00	377,854.00	1,466,475.00	1,844,329.00	0.0%
10) TOTAL, EXPENDITURES			86,786,376.00	53,144,214.00	139,930,590.00	99,496,099.00	50,054,420.00	149,550,519.00	6.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			14,206,448.00	(15,141,066.00)	(934,618.00)	18,574,291.00	(18,714,875.00)	(140,584.00)	-85.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	30,000.00	0.00	30,000.00	52,000.00	0.00	52,000.00	73.3%
b) Transfers Out		7600-7629	0.00	350,000.00	350,000.00	0.00	350,000.00	350,000.00	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	(16,754,606.00)	16,754,606.00	0.00	(19,768,703.00)	19,768,703.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(16,724,606.00)	16,404,606.00	(320,000.00)	(19,716,703.00)	19,418,703.00	(298,000.00)	-6.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,518,158.00)	1,263,540.00	(1,254,618.00)	(1,142,412.00)	703,828.00	(438,584.00)	-65.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	16,446,875.00	6,319,407.00	22,766,282.00	13,928,717.00	7,582,947.00	21,511,664.00	-5.5%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) 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)			16,446,875.00	6,319,407.00	22,766,282.00	13,928,717.00	7,582,947.00	21,511,664.00	-5.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,446,875.00	6,319,407.00	22,766,282.00	13,928,717.00	7,582,947.00	21,511,664.00	-5.5%
2) Ending Balance, June 30 (E + F1e)			13,928,717.00	7,582,947.00	21,511,664.00	12,786,305.00	8,286,775.00	21,073,080.00	-2.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	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	7,582,948.00	7,582,948.00	0.00	8,286,776.00	8,286,776.00	9.3%
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	2,230,235.00	0.00	2,230,235.00	6,635,640.00	0.00	6,635,640.00	197.5%
Contribution to Special Ed programs	0000	9760	1,167,000.00		1,167,000.00			0.00	
Future Unification Costs	0000	9760	1,063,235.00		1,063,235.00			0.00	
Pension Obligation/STRS & PERS	0000	9760			0.00	1,773,000.00		1,773,000.00	
Unspent Supplemental/Concentration Fund Balance	0000	9760			0.00	523,405.00		523,405.00	
Contribution to Special Ed Programs	0000	9760			0.00	1,460,000.00		1,460,000.00	
Major Routine Restricted Maintenance Expenditures above required 3%	0000	9760			0.00	1,816,000.00		1,816,000.00	
Future Unification	0000	9760			0.00	1,063,235.00		1,063,235.00	
d) Assigned									
Other Assignments (by Resource/Object)		9780	7,485,063.00	0.00	7,485,063.00	1,648,648.43	0.00	1,648,648.43	-78.0%
Other Assignments	0000	9780	7,485,063.00		7,485,063.00			0.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	4,208,418.00	0.00	4,208,418.00	4,497,015.57	0.00	4,497,015.57	6.9%
Unassigned/Unappropriated Amount		9790	1.00	(1.00)	0.00	1.00	(1.00)	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
2600	Expanded Learning Opportunities Program	1,877,327.00	3,217,540.00
6266	Educator Effectiveness, FY 2021-22	2,040,301.00	2,040,301.00
6300	Lottery: Instructional Materials	514,761.00	282,001.00
6500	Special Education	170,519.00	225,908.00
6546	Mental Health-Related Services	287,474.00	252,185.00
6547	Special Education Early Intervention Preschool Grant	855,354.00	1,710,708.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	239,105.00	239,105.00
7029	Child Nutrition: Food Service Staff Training Funds	58,866.00	58,866.00
7311	Classified School Employee Professional Development Block Grant	59,738.00	59,738.00
7810	Other Restricted State	620,000.00	56,833.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	421,425.00	0.00
9010	Other Restricted Local	438,078.00	143,591.00
Total, Restricted Balance		7,582,948.00	8,286,776.00

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)
(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	115,546,243.00	9.52%	126,544,911.00	5.65%	133,694,293.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	2,182,239.00	1.66%	2,218,398.00	2.92%	2,283,096.00
4. Other Local Revenues	8600-8799	341,908.00	0.00%	341,908.00	0.00%	341,908.00
5. Other Financing Sources						
a. Transfers In	8900-8929	52,000.00	-42.31%	30,000.00	0.00%	30,000.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(19,768,703.00)	12.18%	(22,176,009.00)	1.76%	(22,567,138.00)
6. Total (Sum lines A1 thru A5c)		98,353,687.00	8.75%	106,959,208.00	6.38%	113,782,159.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				50,927,488.00		54,426,289.00
b. Step & Column Adjustment				763,912.00		816,394.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				2,734,889.00		883,220.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	50,927,488.00	6.87%	54,426,289.00	3.12%	56,125,903.00
2. Classified Salaries						
a. Base Salaries				12,373,146.00		13,111,910.00
b. Step & Column Adjustment				185,597.00		196,679.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				553,167.00		473,039.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	12,373,146.00	5.97%	13,111,910.00	5.11%	13,781,628.00
3. Employee Benefits	3000-3999	22,623,800.00	6.78%	24,158,480.00	2.91%	24,860,422.00
4. Books and Supplies	4000-4999	3,194,328.00	-13.63%	2,758,845.00	54.42%	4,260,116.00
5. Services and Other Operating Expenditures	5000-5999	10,375,966.00	-9.67%	9,372,934.00	17.97%	11,057,581.00
6. Capital Outlay	6000-6999	50,000.00	0.00%	50,000.00	0.00%	50,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	377,854.00	0.00%	377,854.00	0.00%	377,854.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(426,483.00)	-21.26%	(335,831.00)	0.00%	(335,831.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		99,496,099.00	4.45%	103,920,481.00	6.02%	110,177,673.00

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)		(1,142,412.00)		3,038,727.00		3,604,486.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		13,928,717.00		12,786,305.00		15,825,032.00
2. Ending Fund Balance (Sum lines C and D1)		12,786,305.00		15,825,032.00		19,429,518.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	5,000.00		5,000.00		5,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	6,635,640.00		6,543,317.05		8,486,156.00
d. Assigned	9780	1,648,648.43		4,720,052.66		6,188,454.11
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,497,015.57		4,556,662.29		4,749,907.89
2. Unassigned/Unappropriated	9790	1.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		12,786,305.00		15,825,032.00		19,429,518.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	4,497,015.57		4,556,662.29		4,749,907.89
c. Unassigned/Unappropriated	9790	1.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		4,497,016.57		4,556,662.29		4,749,907.89

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)
B1d, 2d :- Transfer of virtual teachers (13FTE) and new middle school principal, secretary and account technician II from ESSER funds to general fund for enrollment growth and new middle school. An additional 10 FTE teachers positions projected for growth and 11.8 FTE classified positions for the new middle school opening in 2024-25.						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	9,775,929.00	-59.77%	3,932,486.00	0.59%	3,955,528.00
3. Other State Revenues	8300-8599	12,876,844.00	-13.68%	11,115,802.00	0.13%	11,130,510.00
4. Other Local Revenues	8600-8799	8,686,772.00	1.16%	8,787,440.00	1.63%	8,931,031.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	19,768,703.00	12.18%	22,176,009.00	1.76%	22,567,138.00
6. Total (Sum lines A1 thru A5c)		51,108,248.00	-9.97%	46,011,737.00	1.24%	46,584,207.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				15,067,999.00		14,492,593.00
b. Step & Column Adjustment				226,020.00		217,389.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(801,426.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	15,067,999.00	-3.82%	14,492,593.00	1.50%	14,709,982.00
2. Classified Salaries						
a. Base Salaries				9,277,177.00		9,052,891.00
b. Step & Column Adjustment				139,158.00		135,793.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(363,444.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	9,277,177.00	-2.42%	9,052,891.00	1.50%	9,188,684.00
3. Employee Benefits	3000-3999	15,093,866.00	-3.17%	14,615,208.00	0.27%	14,655,311.00
4. Books and Supplies	4000-4999	2,250,218.00	16.77%	2,627,520.00	-8.79%	2,396,646.00
5. Services and Other Operating Expenditures	5000-5999	6,398,207.00	-22.58%	4,953,749.00	0.44%	4,975,666.00
6. Capital Outlay	6000-6999	232,100.00	0.00%	232,100.00	0.00%	232,100.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,466,475.00	0.00%	1,466,475.00	0.00%	1,466,475.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	268,378.00	-33.78%	177,726.00	0.00%	177,726.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	350,000.00	0.00%	350,000.00	0.00%	350,000.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		50,404,420.00	-4.83%	47,968,262.00	0.38%	48,152,590.00

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)		703,828.00		(1,956,525.00)		(1,568,383.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		7,582,947.00		8,286,775.00		6,330,250.00
2. Ending Fund Balance (Sum lines C and D1)		8,286,775.00		6,330,250.00		4,761,867.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	8,286,776.00		6,330,250.00		4,761,867.00
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	(1.00)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		8,286,775.00		6,330,250.00		4,761,867.00
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)
B1c & 2d: Transfer of virtual teachers, account technician, RSP/SDC teachers, SLP, TOSA and virtual school interim principal positions are moved back to unrestricted general funds, SpEd funds and Supplemental/Concentrations funds as the ESSER funds will be fully spent in 2022-23. Expanded Learning Opportunities Program (ELO-P) budget for extended hours and extra pay assignments for salary and benefits and instructional materials and supplies have been included in the MYP.						

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	115,546,243.00	9.52%	126,544,911.00	5.65%	133,694,293.00
2. Federal Revenues	8100-8299	9,775,929.00	-59.77%	3,932,486.00	0.59%	3,955,528.00
3. Other State Revenues	8300-8599	15,059,083.00	-11.45%	13,334,200.00	0.60%	13,413,606.00
4. Other Local Revenues	8600-8799	9,028,680.00	1.11%	9,129,348.00	1.57%	9,272,939.00
5. Other Financing Sources						
a. Transfers In	8900-8929	52,000.00	-42.31%	30,000.00	0.00%	30,000.00
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)		149,461,935.00	2.35%	152,970,945.00	4.83%	160,366,366.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				65,995,487.00		68,918,882.00
b. Step & Column Adjustment				989,932.00		1,033,783.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				1,933,463.00		883,220.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	65,995,487.00	4.43%	68,918,882.00	2.78%	70,835,885.00
2. Classified Salaries						
a. Base Salaries				21,650,323.00		22,164,801.00
b. Step & Column Adjustment				324,755.00		332,472.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				189,723.00		473,039.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	21,650,323.00	2.38%	22,164,801.00	3.63%	22,970,312.00
3. Employee Benefits	3000-3999	37,717,666.00	2.80%	38,773,688.00	1.91%	39,515,733.00
4. Books and Supplies	4000-4999	5,444,546.00	-1.07%	5,386,365.00	23.59%	6,656,762.00
5. Services and Other Operating Expenditures	5000-5999	16,774,173.00	-14.59%	14,326,683.00	11.91%	16,033,247.00
6. Capital Outlay	6000-6999	282,100.00	0.00%	282,100.00	0.00%	282,100.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,844,329.00	0.00%	1,844,329.00	0.00%	1,844,329.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(158,105.00)	0.00%	(158,105.00)	0.00%	(158,105.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	350,000.00	0.00%	350,000.00	0.00%	350,000.00
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)		149,900,519.00	1.33%	151,888,743.00	4.24%	158,330,263.00
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)		(438,584.00)		1,082,202.00		2,036,103.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		21,511,664.00		21,073,080.00		22,155,282.00
2. Ending Fund Balance (Sum lines C and D1)		21,073,080.00		22,155,282.00		24,191,385.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	5,000.00		5,000.00		5,000.00
b. Restricted	9740	8,286,776.00		6,330,250.00		4,761,867.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	6,635,640.00		6,543,317.05		8,486,156.00
d. Assigned	9780	1,648,648.43		4,720,052.66		6,188,454.11
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,497,015.57		4,556,662.29		4,749,907.89
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		21,073,080.00		22,155,282.00		24,191,385.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	4,497,015.57		4,556,662.29		4,749,907.89
c. Unassigned/Unappropriated	9790	1.00		0.00		0.00
d. Negative Restricted Ending Balances						
(Negative resources 2000-9999)	979Z	(1.00)		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)		4,497,015.57		4,556,662.29		4,749,907.89
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.00%		3.00%		3.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
<p>a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? Yes</p> <p>b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s):</p>						
<p>2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)</p>						
		0.00		0.00		0.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		10,635.37		10,847.76		11,064.40
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		149,900,519.00		151,888,743.00		158,330,263.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		149,900,519.00		151,888,743.00		158,330,263.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3.00%		3.00%		3.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		4,497,015.57		4,556,662.29		4,749,907.89
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		4,497,015.57		4,556,662.29		4,749,907.89
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		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):

10,635.37

District's ADA Standard Percentage Level:

1.0%

1A. Calculating the District's ADA Variances

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

Fiscal Year		Original Budget	Estimated/Unaudited	ADA Variance Level	Status
		Funded ADA (Form A, Lines A4 and C4)	Funded ADA (Form A, Lines A4 and C4)	(If Budget is greater than Actuals, else N/A)	
Third Prior Year (2019-20)	District Regular	10,273	10,273		
	Charter School				
	Total ADA	10,273	10,273	0.0%	Met
Second Prior Year (2020-21)	District Regular	10,274	10,274		
	Charter School				
	Total ADA	10,274	10,274	N/A	Met
First Prior Year (2021-22)	District Regular	10,274	10,274		
	Charter School		0		
	Total ADA	10,274	10,274	N/A	Met
Budget Year (2022-23)	District Regular	10,635			
	Charter School	0			
	Total ADA	10,635			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

by more than the following percentage levels:

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

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

10,635.4

District's Enrollment Standard Percentage Level:

1.0%

2A. Calculating the District's Enrollment Variances

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

Fiscal Year		Enrollment		Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
		Budget	CBEDS Actual		
Third Prior Year (2019-20)	District Regular	10,765	10,765		
	Charter School				
	Total Enrollment	10,765	10,765	0.0%	Met
Second Prior Year (2020-21)	District Regular	10,455	10,455		
	Charter School				
	Total Enrollment	10,455	10,455	0.0%	Met
First Prior Year (2021-22)	District Regular	11,028	11,028		
	Charter School	0			
	Total Enrollment	11,028	11,028	0.0%	Met

Budget Year (2022-23)		
District Regular		11,600
Charter School		
Total Enrollment		11,600

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year		P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
		Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	CBEDS Actual (Criterion 2, Item 2A)	
Third Prior Year (2019-20)	District Regular	10,273	10,765	95.4%
	Charter School		0	
	Total ADA/Enrollment	10,273	10,765	
Second Prior Year (2020-21)	District Regular	10,274	10,455	98.3%
	Charter School	0		
	Total ADA/Enrollment	10,274	10,455	
First Prior Year (2021-22)	District Regular	10,185	11,028	92.4%
	Charter School			
	Total ADA/Enrollment	10,185	11,028	
Historical Average Ratio:				95.4%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): 95.9%

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

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

Fiscal Year		Estimated P-2 ADA	Enrollment	Ratio of ADA to Enrollment	Status
		Budget (Form A, Lines A4 and C4)	Budget/Projected (Criterion 2, Item 2A)		
Budget Year (2022-23)	District Regular	10,635	11,600	91.7%	Met
	Charter School	0			
	Total ADA/Enrollment	10,635	11,600		
1st Subsequent Year (2023-24)	District Regular	10,848	11,832	91.7%	Met
	Charter School				
	Total ADA/Enrollment	10,848	11,832		
2nd Subsequent Year (2024-25)	District Regular	11,064	12,069	91.7%	Met
	Charter School	0			
	Total ADA/Enrollment	11,064	12,069		

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

- LCFF Revenue
- Basic Aid
- Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

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

Projected LCFF Revenue

	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year	
	(2021-22)	(2022-23)	(2023-24)	(2024-25)	
Step 1 - Change in Population					
a.	ADA (Funded) (Form A, lines A6 and C4)	10,298.98	10,659.92	10,872.31	11,088.95
b.	Prior Year ADA (Funded)		10,298.98	10,659.92	10,872.31
c.	Difference (Step 1a minus Step 1b)		360.94	212.39	216.64
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		3.50%	1.99%	1.99%
Step 2 - Change in Funding Level					
a.	Prior Year LCFF Funding	115,546,243.00	126,544,911.00	133,694,293.00	
b1.	COLA percentage	6.56%	5.38%	4.02%	
b2.	COLA amount (proxy for purposes of this criterion)	7,579,833.54	6,808,116.21	5,374,510.58	
c.	Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)	6.6%	5.4%	4.0%	
Step 3 - Total Change in Population and Funding Level					
	(Step 1d plus Step 2c)	10.1%	7.4%	6.0%	
	LCFF Revenue Standard (Step 3, plus/minus 1%):	9.06% to 11.06%	6.37% to 8.37%	5.01% to 7.01%	

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	17,849,689.00	17,720,554.00	17,720,554.00	17,720,554.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	100,439,578.00	117,432,050.00	128,398,207.00	135,515,555.00
District's Projected Change in LCFF Revenue:		16.92%	9.34%	5.54%
LCFF Revenue Standard		9.06% to 11.06%	6.37% to 8.37%	5.01% to 7.01%
Status:		Not Met	Not Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

The unprecedented LCFF funding increase with a 6.56% COLA and \$2.1 billion one-time investment in Prop 98 funding and enrollment growth have resulted in a higher level of LCFF revenues in 2022-23 and in the two multi-years projections.

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio
	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures
Third Prior Year (2019-20)	71,065,876.20	78,087,890.34	91.0%
Second Prior Year (2020-21)	70,287,171.81	77,992,510.70	90.1%
First Prior Year (2021-22)	75,583,276.00	86,786,376.00	87.1%
Historical Average Ratio:			89.4%

District's Reserve Standard Percentage (Criterion 10B, Line 4):	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	3.0%	3.0%	3.0%
	86.4% to 92.4%	86.4% to 92.4%	86.4% to 92.4%

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

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio	Status
	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits	
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures	
Budget Year (2022-23)	85,924,434.00	99,496,099.00	86.4%	Not Met
1st Subsequent Year (2023-24)	91,696,679.00	103,920,481.00	88.2%	Met
2nd Subsequent Year (2024-25)	94,767,953.00	110,177,673.00	86.0%	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)

Certificated salaries have increased in 2022-23 because of the increase in teachers FTE for growth, expanded learning opportunities program and ongoing salary increase.

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):	10.06%	7.37%	6.01%
2. District's Other Revenues and Expenditures			
Standard Percentage Range (Line 1, plus/minus 10%):	0.06% to 20.06%	-2.63% to 17.37%	-3.99% to 16.01%
3. District's Other Revenues and Expenditures			
Explanation Percentage Range (Line 1, plus/minus 5%):	5.06% to 15.06%	2.37% to 12.37%	1.01% to 11.01%

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)	14,695,847.00		
Budget Year (2022-23)	9,775,929.00	(33.48%)	Yes

1st Subsequent Year (2023-24)	3,932,486.00	(59.77%)	Yes
2nd Subsequent Year (2024-25)	3,955,528.00	.59%	Yes

Explanation:
(required if Yes)

The District has received more federal revenues in 2021-22 and 2022-23 from ESSER III and other one-time grants.

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

First Prior Year (2021-22)	18,339,086.00		
Budget Year (2022-23)	15,059,083.00	(17.89%)	Yes
1st Subsequent Year (2023-24)	13,334,200.00	(11.45%)	Yes
2nd Subsequent Year (2024-25)	13,413,606.00	.60%	Yes

Explanation:
(required if Yes)

The increase in Other State Revenue in 2021-22 is due to the one-time Educator Effectiveness, Dispute Resolution and learning recovery grant. Lottery revenue has increased in 2024-25 due to increase in enrollment.

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

First Prior Year (2021-22)	7,594,041.00		
Budget Year (2022-23)	9,028,680.00	18.89%	Yes
1st Subsequent Year (2023-24)	9,129,348.00	1.11%	Yes
2nd Subsequent Year (2024-25)	9,272,939.00	1.57%	No

Explanation:
(required if Yes)

Special Education AB 602 funding has increase in 2022-23.

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

First Prior Year (2021-22)	7,301,672.00		
Budget Year (2022-23)	5,444,546.00	(25.43%)	Yes
1st Subsequent Year (2023-24)	5,386,365.00	(1.07%)	Yes
2nd Subsequent Year (2024-25)	6,656,762.00	23.59%	Yes

Explanation:
(required if Yes)

The decrease in materials and supplies budget is due to the exclusion of book adoption budget in 2022-23, and one-time ESSER and Expanded Learning Opportunities grant budget in the MYP.

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

First Prior Year (2021-22)	15,960,573.00		
Budget Year (2022-23)	16,774,173.00	5.10%	No
1st Subsequent Year (2023-24)	14,326,683.00	(14.59%)	Yes
2nd Subsequent Year (2024-25)	16,033,247.00	11.91%	Yes

Explanation:
(required if Yes)

One-time network upgrade budget has been included in 2022-23 budget.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2021-22)	40,628,974.00		
Budget Year (2022-23)	33,863,692.00	(16.65%)	Not Met
1st Subsequent Year (2023-24)	26,396,034.00	(22.05%)	Not Met
2nd Subsequent Year (2024-25)	26,642,073.00	.93%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2021-22)	23,262,245.00		
Budget Year (2022-23)	22,218,719.00	(4.49%)	Not Met
1st Subsequent Year (2023-24)	19,713,048.00	(11.28%)	Not Met
2nd Subsequent Year (2024-25)	22,690,009.00	15.10%	Met

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

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

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

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

The District has received more federal revenues in 2021-22 and 2022-23 from ESSER III and other one-time grants.

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

The increase in Other State Revenue in 2021-22 is due to the one-time Educator Effectiveness, Dispute Resolution and learning recovery grant. Lottery revenue has increased in 2024-25 due to increase in enrollment.

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

Special Education AB 602 funding has increase in 2022-23.

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

Explanation:
Books and Supplies
(linked from 6B)

The decrease in materials and supplies budget is due to the exclusion of book adoption budget in 2022-23, and one-time ESSER and Expanded Learning Opportunities grant budget in the MYP.

if NOT met)

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

One-time network upgrade budget has been included in 2022-23 budget.

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?	Yes
	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)	138,551,899.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		3% Required	Budgeted Contribution ¹	
		Minimum Contribution	to the Ongoing and Major	
		(Line 2c times 3%)	Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	138,551,899.00	4,156,556.97	5,550,633.00	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

		Third Prior Year (2019-20)	Second Prior Year (2020-21)	First Prior Year (2021-22)
1.	District's Available Reserve Amounts (resources 0000-1999)			
	a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
	b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	3,316,777.00	3,502,171.00	4,208,418.00
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	1.00
	d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	(90,079.52)	0.00	(1.00)
	e. Available Reserves (Lines 1a through 1d)	3,226,697.48	3,502,171.00	4,208,418.00
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	110,559,236.46	116,739,025.37	140,280,590.00
	b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
	c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	110,559,236.46	116,739,025.37	140,280,590.00
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	2.9%	3.0%	3.0%
District's Deficit Spending Standard Percentage Levels				
(Line 3 times 1/3):		1.0%	1.0%	1.0%

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

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

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

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

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2019-20)	3,186,011.60	78,101,055.29	N/A	Met
Second Prior Year (2020-21)	3,171,169.54	77,992,510.70	N/A	Met
First Prior Year (2021-22)	(2,518,158.00)	86,786,376.00	2.9%	Not Met
Budget Year (2022-23) (Information only)	(1,142,412.00)	99,496,099.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

The deficit spending in 2021-22 is mainly due to increase in materials and service cost, subs and extra pay assignments and increase in teachers FTE for enrollment growth and virtual school.

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)	8,002,452.00	10,089,693.82	N/A	Met
Second Prior Year (2020-21)	11,521,324.00	13,275,705.42	N/A	Met
First Prior Year (2021-22)	13,222,323.00	16,446,875.00	N/A	Met
Budget Year (2022-23) (Information only)	13,928,717.00			

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	10,635	10,848	11,064
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

All other data are extracted or calculated.

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	149,900,519.00	151,888,743.00	158,330,263.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	149,900,519.00	151,888,743.00	158,330,263.00
4. Reserve Standard Percentage Level	3%	3%	3%

5.	Reserve Standard - by Percent (Line B3 times Line B4)	4,497,015.57	4,556,662.29	4,749,907.89
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)	4,497,015.57	4,556,662.29	4,749,907.89

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)	4,497,015.57	4,556,662.29	4,749,907.89
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	1.00	0.00	0.00
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	(1.00)	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8.	District's Budgeted Reserve Amount (Lines C1 thru C7)	4,497,015.57	4,556,662.29	4,749,907.89
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.00%	3.00%	3.00%
District's Reserve Standard				
(Section 10B, Line 7):		4,497,015.57	4,556,662.29	4,749,907.89
Status:		Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2021-22)	(16,754,606.00)			
Budget Year (2022-23)	(19,768,703.00)	3,014,097.00	18.0%	Not Met
1st Subsequent Year (2023-24)	22,176,009.00	(41,944,712.00)	(212.2%)	Not Met
2nd Subsequent Year (2024-25)	22,567,138.00	(391,129.00)	1.8%	Met

1b. Transfers In, General Fund *				
First Prior Year (2021-22)	30,000.00			
Budget Year (2022-23)	52,000.00	22,000.00	73.3%	Not Met
1st Subsequent Year (2023-24)	30,000.00	(22,000.00)	(42.3%)	Not Met
2nd Subsequent Year (2024-25)	30,000.00	0.00	0.0%	Met

1c. Transfers Out, General Fund *				
First Prior Year (2021-22)	350,000.00			
Budget Year (2022-23)	350,000.00	0.00	0.0%	Met
1st Subsequent Year (2023-24)	350,000.00	0.00	0.0%	Met
2nd Subsequent Year (2024-25)	350,000.00	0.00	0.0%	Met

1d. Impact of Capital Projects

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

No

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

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

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for item 1d.

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

Explanation:

(required if NOT met)

The general fund contribution to Special Education programs and Routine Restricted Maintenance Account has increased over the multi-year projections.

1b. NOT MET - The projected transfers in to the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timelines, for reducing or eliminating the transfers.

Explanation:

Less level I & III developer fee transfer is projected in the multi-year projection.

(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 Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2022-23
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation				
General Obligation Bonds	24	51/86xx	51/74xx	135,558,443
Supp Early Retirement Program	2	03/General Fund	007/39xx & 58xx	887,672
State School Building Loans				
Compensated Absences				

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

2012 Lease Purchase (COPS)	4	25/9961/8681	25/9961/743x	1,891,772
2014 QZAB1 & 2	10	Energy Savings	03/0003 & 06/9986-743x	17,254,118

Lease Revenue Bond	26	CFD Supplemental Taxes	CFD Supplemental Taxes	19,405,000
TOTAL:				174,997,005

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	7,616,488	8,346,600	8,770,600	7,583,875
Supp Early Retirement Program	465,393	422,279		
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
2012 Lease Purchase (COPS)	500,522	501,315	498,880	390,181
2014 QZAB1 & 2	1,346,855	1,429,276	1,513,764	1,605,323
Lease Revenue Bond	847,050	888,750	926,000	951,000
Total Annual Payments:	10,776,308	11,588,220	11,709,244	10,530,379
Has total annual payment increased over prior year (2021-22)?		Yes	Yes	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

General Obligation Bonds will be paid by the bond interest & redemption fund/Fund 51. Qualified Zone Academy Bond (QZAB) debt payments will be paid by energy savings from the energy management system and solar savings. The Governing Board approved a supplemental early retirement plan (SERP) to all employees that would be age 55 and had worked for the District 5+ years as of June 30, 2018. Employees that accepted the SERP incentive received 70% of their current salary paid over five years and \$10,000 paid to a health retirement account (HRA) for five years or up to age 65 whichever comes first. The SERP cost is to be offset with the retiree salary savings from the general fund. In September 2018, the District was approved for Lease Revenue Bonds in the amount of \$19,680,000 for upcoming construction projects. The Lease Revenue Bonds will be paid by Community Facilities District (CFD) surplus taxes.

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

Yes

2. For the district's OPEB:

a. Are they lifetime benefits?

Yes

b. Do benefits continue past age 65?

Yes

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:

The District provides Health Insurance to one retired Superintendent and his wife in the amount of \$10k and a second retired Superintendent up to the age of 65 at an estimated cost of 23k.

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

a. Total OPEB liability	1,855,706.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	1,855,706.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	Jun 30, 2021

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
5. OPEB Contributions			
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	0.00	0.00	0.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	21,688.00	20,559.00	20,771.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	26,698.00	26,698.00	26,698.00
d. Number of retirees receiving OPEB benefits	2.00	2.00	2.00

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

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

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

No

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

The District does not operate self-insurance program.

3. Self-Insurance Liabilities	
a. Accrued liability for self-insurance programs	0.00
b. Unfunded liability for self-insurance programs	0.00

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
4. Self-Insurance Contributions			
a. Required contribution (funding) for self-insurance programs	0.00	0.00	0.00
b. Amount contributed (funded) for self-insurance programs	0.00	0.00	0.00

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	570.5	591.5	601.5	611.5

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

The District has not settled salary negotiation with Menifee Teachers Association (MTA) for the 2022-23 budget year.

Negotiations Settled

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

One Year Agreement

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

or

Multiyear Agreement

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

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

Negotiations Not Settled

6.	Cost of a one percent increase in salary and statutory benefits	696157		
		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2022-23)	(2023-24)	(2024-25)
7.	Amount included for any tentative salary schedule increases	0.00	0.00	0.0
		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2022-23)	(2023-24)	(2024-25)

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

1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	5529513	5629513	5729513
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year	2.0%	2.0%	2.0%

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	1044235	1059899	1075797
3.	Percent change in step & column over prior year	1.5%	1.5%	1.5%
		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2022-23)	(2023-24)	(2024-25)

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

	(2022-23)	(2023-24)	(2024-25)
1. Are savings from attrition included in the budget and MYPs?	No	No	No
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	No	No	No

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of classified(non - management) FTE positions	417.7644	492.0144	492.0144	504.3273

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year? No

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

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

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

The Menifee Classified Employee Association has not settled salary increase negotiation for 2022-23 budget year.

Negotiations Settled

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

5.	Salary settlement:	Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2022-23)	(2023-24)	(2024-25)
	Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			

One Year Agreement

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

or

Multiyear Agreement

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

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

Negotiations Not Settled

6.	Cost of a one percent increase in salary and statutory benefits	254762		
		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2022-23)	(2023-24)	(2024-25)

7.	Amount included for any tentative salary schedule increases	0.00	0.00	0.00
		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2022-23)	(2023-24)	(2024-25)

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

1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	1978823	2028823	2086738
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year	2.0%	3.0%	3.0%

Classified (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?	No		
If Yes, amount of new costs included in the budget and MYPs			
If Yes, explain the nature of the new costs:			

Classified (Non-management) Step and Column Adjustments

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

1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	382144	387876	393694
3.	Percent change in step & column over prior year	1.5%	1.5%	1.5%
		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2022-23)	(2023-24)	(2024-25)

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

1.	Are savings from attrition included in the budget and MYPs?	No	No	No
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	No	No	No

Classified (Non-management) - Other

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

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	56.4	56.9	57.4	57.4

Management/Supervisor/Confidential

Salary and Benefit Negotiations

1.	Are salary and benefit negotiations settled for the budget year?	No
----	--	----

If Yes, complete question 2.

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

The Menifee Union School District management and confidential employees have not settled salary negotiation for the 2022-23 budget year.

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)
		124377		

4.	Amount included for any tentative salary schedule increases	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
		0.00	0.00	0.00

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

1.	Are costs of H&W benefit changes included in the budget and MYPs?	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
		Yes	Yes	Yes
2.	Total cost of H&W benefits	669896	674901	679901
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year	2.0%	1.0%	1.0%

Management/Supervisor/Confidential

Step and Column Adjustments

1.	Are step & column adjustments included in the budget and MYPs?	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
		Yes	Yes	Yes
2.	Cost of step and column adjustments	186566	189365	192205
3.	Percent change in step & column over prior year	1.5%	1.5%	1.5%

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

1.	Are costs of other benefits included in the budget and MYPs?	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
		Yes	Yes	Yes
2.	Total cost of other benefits	18160	19160	21160
3.	Percent change in cost of other benefits over prior year	5.4%	5.5%	10.4%

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes
Jun 23, 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?	Yes
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)

A6: The District provides 100% employer paid H&W benefits for five board members. The District also provides lifetime health benefits to one retired Superintendent up to the District CAP of \$10,000. Effective 2020-21 the District provides one retired Superintendent health benefits with no CAP up to age 65.

End of School District Budget Criteria and Standards Review

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)	10,185.47	10,185.47	10,274.43	10,635.37	10,635.37	10,635.37
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)	0.00					
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)	10,185.47	10,185.47	10,274.43	10,635.37	10,635.37	10,635.37
5. District Funded County Program ADA						
a. County Community Schools	23.81	23.81	23.81	23.81	23.81	23.81
b. Special Education-Special Day Class	.74	.74	.74	.74	.74	.74
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
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)	24.55	24.55	24.55	24.55	24.55	24.55

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)	10,210.02	10,210.02	10,298.98	10,659.92	10,659.92	10,659.92
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

MENIFEE UNION SCHOOL DISTRICT CASH FLOW REPORT

Fiscal Year: 2022-23 Adopted Budget

Description	2022-23 Adopted Budget	Projected	Projected	Projected	Projected	Projected	Projected
		JUL-1M	AUG-2M	SEP-3M	OCT-4M	NOV-5M	DEC-6M/6S
B. RECEIPTS							
0000 LCFF State Aide - Current Year	73,285,630.00	3,664,281.50	3,664,281.50	6,595,706.70	6,595,706.70	6,595,706.70	6,595,706.70
0000 LCFF State Aide - Prior Year	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1400 Education Protection Account - Current Year	26,425,866.00	0.00	0.00	6,606,466.50	0.00	0.00	6,606,466.50
1400 Education Protection Account - Prior Year	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property Taxes	17,720,554.00	0.00	617,132.81	261,116.83	243,554.99	653,647.88	4,576,096.70
SRA In-Lieu of Taxes	(1,885,807.00)	0.00	(126,278.00)	(252,556.00)	(168,371.00)	(168,371.00)	(168,371.00)
Total LCFF Sources	115,546,243.00	3,664,281.50	4,155,136.31	13,210,734.03	6,670,890.69	7,080,983.58	17,609,898.90
Federal Revenue	9,775,929.00	0.00	390,124.08	31,834.00	873,367.35	0.00	88,379.15
Other State Revenue	15,059,083.00	0.00	0.00	0.00	64,993.01	1,671,147.50	345,214.00
Other Local Revenue	9,080,680.00	473,617.54	473,617.54	776,243.54	800,361.91	782,378.06	836,155.93
TOTAL RECEIPTS	149,461,935.00	4,137,899.04	5,018,877.93	14,018,811.57	8,409,612.96	9,534,509.14	18,879,647.98

C. DISBURSEMENTS							
2022-23 Adopted Budget							
Certificated Salaries	65,995,487.00	2,631,423.17	4,720,028.25	5,323,767.16	5,323,767.16	5,323,767.16	5,323,767.16
Classified Salaries	21,650,323.00	1,058,453.68	1,650,928.45	1,776,599.43	1,776,599.43	1,776,599.43	1,776,599.43
Employee Benefits	37,717,666.00	1,869,261.70	2,301,694.09	2,625,364.17	2,625,364.17	2,625,364.17	2,636,190.35
Books and Supplies	5,444,546.00	122,237.93	344,242.13	509,365.67	575,558.29	606,957.69	494,539.98
Services	16,774,173.00	2,559,586.42	1,266,142.48	1,411,773.27	1,224,914.60	1,238,444.67	1,174,514.33
Capital Outlay	282,100.00	8,025.75	0.00	88,000.00	16,764.00	1,744.25	6,917.00
6500-SH County Program	408,475.00	34,039.58	34,039.58	34,039.58	34,039.58	34,039.58	34,039.58
0000-Indirect Cost Rate	(158,105.00)	0.00	(4,711.00)	(14,152.00)	(13,836.00)	(11,616.00)	(12,966.00)
Debt Service Interest & Principal (QZAB)	1,435,854.00	0.00	0.00	0.00	0.00	0.00	1,435,854.00
Interfund Transfers Out	350,000.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS	149,900,519.00	8,283,028.23	10,312,363.98	11,754,757.28	11,563,171.23	11,595,300.95	12,869,455.83

D. BALANCE SHEET ITEMS							
<u>Assets and Deferred Outflows</u>							
Cash Not in Treasury	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	10,258,870.51	2,695,879.10	899,755.25	2,541,004.76	562,177.99	1,625,523.33	626,310.43
Due From Other Funds	115,661.95	115,661.95	0.00	0.00	0.00	0.00	0.00
Temporary Loan FR Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets	10,379,532.46	2,811,541.05	899,755.25	2,541,004.76	562,177.99	1,625,523.33	626,310.43
<u>Liabilities and Deferred Inflows</u>							
Accounts Payable	6,816,909.75	1,606,468.95	956,503.70	1,203,240.20	430,319.00	1,383,619.00	394,919.00
Due To Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Temporary Loan to Other Funds	21,599.92	0.00	21,599.92	0.00	0.00	0.00	0.00
Current Loans	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	55,856.95	0.00	0.00	55,856.95	0.00	0.00	0.00
Total Liabilities	6,894,366.62	1,606,468.95	978,103.62	1,259,097.15	430,319.00	1,383,619.00	394,919.00

Beginning Balance		19,855,739.77	16,915,682.67	11,543,848.25	15,089,810.14	12,068,110.86	10,249,223.37
Revenue		4,137,899.04	5,018,877.93	14,018,811.57	8,409,612.96	9,534,509.14	18,879,647.98
Expense		8,283,028.23	10,312,363.98	11,754,757.28	11,563,171.23	11,595,300.95	12,869,455.83
Assets		2,811,541.05	899,755.25	2,541,004.76	562,177.99	1,625,523.33	626,310.43
Liabilities		1,606,468.95	978,103.62	1,259,097.15	430,319.00	1,383,619.00	394,919.00
Ending Balance	25,549,036.05	16,915,682.67	11,543,848.25	15,089,810.14	12,068,110.86	10,249,223.37	16,490,806.95

MENIFEE UNION SCHOOL DISTRICT CASH FLOW REPORT

Fiscal Year: 2022-23 Adopted Budget

Description	Projected	Projected	Projected	Projected	Projected	Projected	ACCUAL
	JAN-7M	FEB-8M	MAR-9M	APR-10M	MAY-11M	JUN-12M	
B. RECEIPTS							
0000 LCFF State Aide - Current Year	6,595,706.70	5,373,363.00	5,373,363.00	5,373,363.00	5,373,363.00	11,485,081.50	0.00
0000 LCFF State Aide - Prior Year	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1400 Education Protection Account - Current Year	0.00	0.00	6,606,466.50	0.00	0.00	6,606,466.50	0.00
1400 Education Protection Account - Prior Year	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property Taxes	4,890,121.59	(13.88)	349,154.96	1,525,365.23	3,748,179.35	856,197.54	0.00
SRA In-Lieu of Taxes	(168,371.00)	(168,371.00)	(294,649.00)	(147,324.00)	(147,324.00)	(75,821.00)	0.00
Total LCFF Sources	11,317,457.29	5,204,978.12	12,034,335.46	6,751,404.23	8,974,218.35	18,871,924.54	0.00
Federal Revenue	379,151.00	0.00	23,909.00	170,256.72	0.00	143,868.37	7,675,039.33
Other State Revenue	568,155.94	437,509.10	975,819.51	437,509.10	575,594.70	6,651,212.00	3,331,928.14
Other Local Revenue	1,182,510.57	608,915.73	751,647.11	641,785.99	627,567.36	566,193.44	559,685.33
TOTAL RECEIPTS	13,447,274.80	6,251,402.95	13,785,711.08	8,000,956.04	10,177,380.41	26,233,198.35	11,566,652.81

C. DISBURSEMENTS

Certificated Salaries	5,323,767.16	5,323,767.16	5,323,767.16	5,323,767.16	5,323,767.16	5,323,767.16	5,406,364.01
Classified Salaries	1,776,599.43	1,776,599.43	1,776,599.43	1,776,599.43	1,776,599.43	1,776,599.43	1,174,946.57
Employee Benefits	2,635,278.45	2,625,364.17	2,625,364.17	2,625,364.17	2,625,364.17	8,384,991.85	1,512,700.37
Books and Supplies	489,137.02	516,660.96	436,950.02	361,062.38	388,298.90	271,286.71	328,248.32
Services	1,190,666.05	1,162,911.24	1,217,778.36	1,265,918.41	1,149,050.64	1,193,490.12	718,982.41
Capital Outlay	14,136.12	11,263.35	19,257.53	0.00	0.00	115,992.00	0.00
6500-SH County Program	34,039.58	34,039.58	34,039.58	34,039.58	34,039.58	34,039.58	0.00
0000-Indirect Cost Rate	(11,616.00)	(12,966.00)	(13,244.00)	(15,920.00)	(17,404.00)	(29,674.00)	0.00
Debt Service Interest & Principal (QZAB)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers Out	0.00	0.00	0.00	0.00	0.00	350,000.00	0.00
TOTAL DISBURSEMENTS	11,452,007.81	11,437,639.89	11,420,512.25	11,370,831.13	11,279,715.88	17,420,492.85	9,141,241.68

D. BALANCE SHEET ITEMS

Assets and Deferred Outflows

Cash Not in Treasury	0.00	0.00	0.00	0.00	0.00	0.00	5,000.00
Accounts Receivable	630,039.00	634,497.13	0.00	0.00	0.00	43,683.52	0.00
Due From Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Temporary Loan FR Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets	630,039.00	634,497.13	0.00	0.00	0.00	43,683.52	5,000.00

Liabilities and Deferred Inflows

Accounts Payable	412,447.78	394,917.25	763.30	1,507.68	32,203.89	0.00	0.00
Due To Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Temporary Loan to Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Liabilities	412,447.78	394,917.25	763.30	1,507.68	32,203.89	0.00	0.00

Beginning Balance	16,490,806.95	18,703,665.15	13,757,008.09	16,121,443.61	12,750,060.83	11,615,521.47	20,471,910.49
Revenue	13,447,274.80	6,251,402.95	13,785,711.08	8,000,956.04	10,177,380.41	26,233,198.35	11,566,652.81
Expense	11,452,007.81	11,437,639.89	11,420,512.25	11,370,831.13	11,279,715.88	17,420,492.85	9,141,241.68
Assets	630,039.00	634,497.13	0.00	0.00	0.00	43,683.52	5,000.00
Liabilities	412,447.78	394,917.25	763.30	1,507.68	32,203.89	0.00	0.00
Ending Balance	18,703,665.15	13,757,008.09	16,121,443.61	12,750,060.83	11,615,521.47	20,471,910.49	22,902,321.61

MENIFEE UNION SCHOOL DISTRICT CASH FLOW REPORT

Fiscal Year: 2023-24 Reporting Period:

Description	2023-24 Adopted Budget	Projected	Projected	Projected	Projected	Projected	Projected
		JUL-1M	AUG-2M	SEP-3M	OCT-4M	NOV-5M	DEC-6M/6S
B. RECEIPTS							
0000 LCFF State Aide - Current Year	83,725,274.00	4,186,263.70	4,186,263.70	7,535,274.66	7,535,274.66	7,535,274.66	7,535,274.66
0000 LCFF State Aide - Prior Year	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1400 Education Protection Account - Current Year	26,952,379.00	0.00	0.00	6,738,094.75	0.00	0.00	6,738,094.75
1400 Education Protection Account - Prior Year	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property Taxes	17,720,554.00	0.00	586,164.17	261,116.83	243,554.99	626,567.00	4,576,096.70
SRA In-Lieu of Taxes	(1,853,296.00)	0.00	(116,822.18)	(243,100.18)	(158,915.18)	(158,915.18)	(158,915.18)
Total LCFF Sources	126,544,911.00	4,186,263.70	4,655,605.69	14,291,386.06	7,619,914.47	8,002,926.48	18,690,550.93
Federal Revenue	3,932,486.00	0.00	0.00	31,834.00	682,586.35	0.00	0.00
Other State Revenue	13,334,200.00	0.00	0.00	0.00	64,993.01	1,671,147.50	345,214.00
Other Local Revenue	9,159,348.00	473,617.54	473,617.54	776,243.54	800,361.91	782,378.06	836,155.93
TOTAL RECEIPTS	152,970,945.00	4,659,881.24	5,129,223.22	15,099,463.59	9,167,855.73	10,456,452.03	19,871,920.85

C. DISBURSEMENTS							
2023-24 Adopted Budget							
Certificated Salaries	68,918,882.85	2,631,423.17	5,006,478.89	5,609,968.80	5,609,968.80	5,609,968.80	5,609,968.80
Classified Salaries	22,164,801.30	1,058,453.68	1,635,928.45	1,761,599.43	1,761,599.43	1,761,599.43	1,761,599.43
Employee Benefits	38,773,688.00	1,869,261.70	2,301,354.09	2,625,024.17	2,625,024.17	2,625,024.17	2,635,850.35
Books and Supplies	5,386,365.69	122,237.93	324,441.26	449,562.58	446,823.89	492,278.87	445,909.66
Services	14,326,683.47	2,559,586.42	966,142.48	1,111,773.27	924,914.60	938,444.67	874,514.33
Capital Outlay	282,100.00	8,025.75	0.00	88,000.00	16,764.00	1,744.25	6,917.00
6500-SH County Program	408,475.00	34,039.58	34,039.58	34,039.58	34,039.58	34,039.58	34,039.58
0000-Indirect Cost Rate	(158,105.00)	0.00	(4,711.00)	(14,152.00)	(13,836.00)	(11,616.00)	(12,966.00)
Debt Service Interest & Principal (QZAB)	1,435,854.00	0.00	0.00	0.00	0.00	0.00	1,435,854.00
Interfund Transfers Out	350,000.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS	151,888,745.31	8,283,028.23	10,263,673.75	11,665,815.83	11,405,298.47	11,451,483.77	12,791,687.15

D. BALANCE SHEET ITEMS							
Assets and Deferred Outflows							
Cash Not in Treasury	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9,585,818.29	2,689,202.10	893,078.25	2,534,327.76	555,500.99	1,618,846.33	619,635.20
Due From Other Funds	115,661.95	115,661.95	0.00	0.00	0.00	0.00	0.00
Temporary Loan FR Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets	9,706,480.24	2,804,864.05	893,078.25	2,534,327.76	555,500.99	1,618,846.33	619,635.20
Liabilities and Deferred Inflows							
				7.00			
Accounts Payable	9,084,576.58	2,116,052.95	1,466,087.70	1,712,824.20	939,903.00	1,893,203.00	904,502.08
Due To Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Temporary Loan to Other Funds	21,599.92	0.00	21,599.92	0.00	0.00	0.00	0.00
Current Loans	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	55,856.95	0.00	0.00	55,856.95	0.00	0.00	0.00
Total Liabilities	9,162,033.45	2,116,052.95	1,487,687.62	1,768,681.15	939,903.00	1,893,203.00	904,502.08

Beginning Balance		20,471,910.49	17,537,574.59	11,808,514.69	16,007,809.07	13,385,964.32	12,116,575.91
Revenue		4,659,881.24	5,129,223.22	15,099,463.59	9,167,855.73	10,456,452.03	19,871,920.85
Expense		8,283,028.23	10,263,673.75	11,665,815.83	11,405,298.47	11,451,483.77	12,791,687.15
Assets		2,804,864.05	893,078.25	2,534,327.76	555,500.99	1,618,846.33	619,635.20
Liabilities		2,116,052.95	1,487,687.62	1,768,681.15	939,903.00	1,893,203.00	904,502.08
Ending Balance	25,549,036.05	17,537,574.59	11,808,514.69	16,007,809.07	13,385,964.32	12,116,575.91	18,911,942.74

MENIFEЕ UNION SCHOOL DISTRICT CASH FLOW REPORT

Fiscal Year: 2023-24 Reporting Period:

Description	Projected	Projected	Projected	Projected	Projected	Projected	ACCRUAL
	JAN-7M	FEB-8M	MAR-9M	APR-10M	MAY-11M	JUN-12M	
B. RECEIPTS							
0000 LCFF State Aide - Current Year	7,535,274.66	7,535,274.66	7,535,274.66	7,535,274.66	7,535,274.66	7,535,274.66	0.00
0000 LCFF State Aide - Prior Year	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1400 Education Protection Account - Current Year	0.00	0.00	6,738,094.75	0.00	0.00	6,738,094.75	0.00
1400 Education Protection Account - Prior Year	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property Taxes	4,890,121.59	(13.88)	349,154.96	1,525,365.23	3,748,179.35	914,247.06	0.00
SRA In-Lieu of Taxes	(158,915.18)	(158,915.18)	(285,193.18)	(137,868.18)	(137,868.18)	(137,868.18)	0.00
Total LCFF Sources	12,266,481.07	7,376,345.60	14,337,331.19	8,922,771.71	11,145,585.83	15,049,748.29	0.00
Federal Revenue	379,151.00	0.00	23,909.00	0.00	0.00	76,498.87	2,738,506.78
Other State Revenue	568,155.94	437,509.10	975,819.51	437,509.10	575,594.70	6,651,212.00	1,607,045.14
Other Local Revenue	1,257,958.57	608,915.73	726,533.11	641,785.99	627,567.36	566,193.44	588,019.33
TOTAL RECEIPTS	14,471,746.57	8,422,770.42	16,063,592.80	10,002,066.79	12,348,747.88	22,343,652.60	4,933,571.26

C. DISBURSEMENTS

Certificated Salaries	5,609,968.80	5,609,968.80	5,609,968.80	5,609,968.80	5,609,968.80	5,609,965.09	5,181,296.53
Classified Salaries	1,761,599.43	1,761,599.43	1,761,599.43	1,761,599.43	1,761,599.43	1,761,599.43	1,854,424.87
Employee Benefits	2,634,838.45	2,624,924.17	2,624,924.17	2,624,924.17	2,624,924.17	9,034,988.90	1,922,625.32
Books and Supplies	431,248.04	448,770.37	379,385.43	326,630.79	388,298.90	228,938.97	901,839.00
Services	890,666.05	862,911.24	917,778.36	965,918.41	1,049,050.64	1,093,490.12	1,171,492.88
Capital Outlay	14,136.12	11,263.35	19,257.53	0.00	0.00	115,992.00	0.00
6500-SH County Program	34,039.58	34,039.58	34,039.58	34,039.58	34,039.58	34,039.58	0.00
0000-Indirect Cost Rate	(11,616.00)	(12,966.00)	(13,244.00)	(15,920.00)	(17,404.00)	(29,674.00)	0.00
Debt Service Interest & Principal (QZAB)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers Out	0.00	0.00	0.00	0.00	0.00	350,000.00	0.00
TOTAL DISBURSEMENTS	11,364,880.47	11,340,510.94	11,333,709.30	11,307,161.18	11,450,477.52	18,199,340.09	11,031,678.60

D. BALANCE SHEET ITEMS

Assets and Deferred Outflows

Cash Not in Treasury	0.00	0.00	0.00	0.00	0.00	0.00	5,000.00
Accounts Receivable	623,360.00	8,184.13	0.00	0.00	0.00	43,683.52	0.00
Due From Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Temporary Loan FR Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets	623,360.00	8,184.13	0.00	0.00	0.00	43,683.52	5,000.00

Liabilities and Deferred Inflows

Accounts Payable	17,528.78	0.00	763.30	1,507.68	32,203.89	0.00	0.00
Due To Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Temporary Loan to Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Liabilities	17,528.78	0.00	763.30	1,507.68	32,203.89	0.00	0.00

Beginning Balance	18,911,942.74	22,624,640.06	19,715,083.67	24,444,203.87	23,137,601.81	24,003,668.28	28,191,664.31
Revenue	14,471,746.57	8,422,770.42	16,063,592.80	10,002,066.79	12,348,747.88	22,343,652.60	4,933,571.26
Expense	11,364,880.47	11,340,510.94	11,333,709.30	11,307,161.18	11,450,477.52	18,199,340.09	11,031,678.60
Assets	623,360.00	8,184.13	0.00	0.00	0.00	43,683.52	5,000.00
Liabilities	17,528.78	0.00	763.30	1,507.68	32,203.89	0.00	0.00
Ending Balance	22,624,640.06	19,715,083.67	24,444,203.87	23,137,601.81	24,003,668.28	28,191,664.31	22,098,556.96

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 28, 2022

Clerk/Secretary of the Governing Board

(Original signature required)

For additional information on this certification, please contact:

Name: Getahun Woldie
Title: Director of Fiscal Services
Telephone: (951)672-1851
E-mail: Getahun.Woldie@menifeeUSD.org

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.		
1000 - Certificated Salaries	65,995,487.00	301	0.00	303	65,995,487.00	305	0.00		307	65,995,487.00	309		
2000 - Classified Salaries	21,650,323.00	311	7,534.00	313	21,642,789.00	315	941,269.00		317	20,701,520.00	319		
3000 - Employee Benefits	37,717,666.00	321	23,759.00	323	37,693,907.00	325	459,227.00		327	37,234,680.00	329		
4000 - Books, Supplies Equip Replace. (6500)	5,636,646.00	331	0.00	333	5,636,646.00	335	654,694.00		337	4,981,952.00	339		
5000 - Services. . . & 7300 - Indirect Costs	16,616,068.00	341	0.00	343	16,616,068.00	345	3,478,760.00		347	13,137,308.00	349		
TOTAL					147,584,897.00	365	TOTAL					142,050,947.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011.	1100	375
2. Salaries of Instructional Aides Per EC 41011.	2100	380
3. STRS.	3101 & 3102	382
4. PERS.	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	385
7. Unemployment Insurance.	3501 & 3502	390
8. Workers' Compensation Insurance.	3601 & 3602	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00
10. Other Benefits (EC 22310).	3901 & 3902	0.00
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		87,634,381.00
12. Less: Teacher and Instructional Aide Salaries and		

Benefits deducted in Column 2	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)	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	87,634,381.00	397

15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.62	
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)62	
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)	142,050,947.00	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

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

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	(10,500.00)	0.00	(158,105.00)				
Other Sources/Uses Detail					52,000.00	350,000.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	5,000.00	0.00	37,071.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	5,500.00	0.00	121,034.00	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					350,000.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	52,000.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	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	10,500.00	(10,500.00)	158,105.00	(158,105.00)	402,000.00	402,000.00		

Budget, July 1
Budget 2022-23

Technical Review Checks

Phase - All

Display - All Technical Checks

Menifee Union Elementary

Riverside County

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

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

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

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

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SUPPLEMENTAL CHECKS

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

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

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

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

EXPORT VALIDATION CHECKS

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

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

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

Menifee Union Elementary

Riverside County

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

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

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

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

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SUPPLEMENTAL CHECKS

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

DEBT-ACTIVITY - (Informational) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt.

Passed

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

Passed

EXPORT VALIDATION CHECKS

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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	50,400.00	0.00	-100.0%
3) Other State Revenue		8300-8599	856,539.00	853,824.00	-0.3%
4) Other Local Revenue		8600-8799	171,686.00	464,827.00	170.7%
5) TOTAL, REVENUES			1,078,625.00	1,318,651.00	22.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	234,766.00	239,940.00	2.2%
2) Classified Salaries		2000-2999	291,671.00	314,747.00	7.9%
3) Employee Benefits		3000-3999	224,065.00	239,541.00	6.9%
4) Books and Supplies		4000-4999	190,957.00	201,802.00	5.7%
5) Services and Other Operating Expenditures		5000-5999	96,902.00	33,163.00	-65.8%
6) Capital Outlay		6000-6999	109,054.00	252,387.00	131.4%
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	49,133.00	37,071.00	-24.5%
9) TOTAL, EXPENDITURES			1,196,548.00	1,318,651.00	10.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(117,923.00)	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)			(117,923.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	168,323.00	50,400.00	-70.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			168,323.00	50,400.00	-70.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			168,323.00	50,400.00	-70.1%
2) Ending Balance, June 30 (E + F1e)			50,400.00	50,400.00	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	50,400.00	50,400.00	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	50,400.00		
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			50,400.00		
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)			50,400.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	50,400.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			50,400.00	0.00	-100.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	815,677.00	835,468.00	2.4%
All Other State Revenue	All Other	8590	40,862.00	18,356.00	-55.1%
TOTAL, OTHER STATE REVENUE			856,539.00	853,824.00	-0.3%
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%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	171,686.00	464,827.00	170.7%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			171,686.00	464,827.00	170.7%
TOTAL, REVENUES			1,078,625.00	1,318,651.00	22.3%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	154,732.00	155,389.00	0.4%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Certificated Supervisors' and Administrators' Salaries		1300	80,034.00	84,551.00	5.6%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			234,766.00	239,940.00	2.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	161,600.00	193,913.00	20.0%
Classified Support Salaries		2200	23,022.00	26,882.00	16.8%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	107,049.00	93,952.00	-12.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			291,671.00	314,747.00	7.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	55,961.00	54,707.00	-2.2%
PERS		3201-3202	72,271.00	91,576.00	26.7%
OASDI/Medicare/Alternative		3301-3302	29,323.00	30,634.00	4.5%
Health and Welfare Benefits		3401-3402	48,854.00	44,280.00	-9.4%
Unemployment Insurance		3501-3502	2,691.00	2,774.00	3.1%
Workers' Compensation		3601-3602	14,711.00	15,437.00	4.9%
OPEB, Allocated		3701-3702	254.00	133.00	-47.6%
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			224,065.00	239,541.00	6.9%
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	143,082.00	153,927.00	7.6%
Noncapitalized Equipment		4400	47,875.00	47,875.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			190,957.00	201,802.00	5.7%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	84,252.00	20,513.00	-75.7%
Dues and Memberships		5300	500.00	200.00	-60.0%
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	3,000.00	3,000.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	4,000.00	5,000.00	25.0%
Professional/Consulting Services and Operating Expenditures		5800	4,950.00	4,250.00	-14.1%
Communications		5900	200.00	200.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			96,902.00	33,163.00	-65.8%
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	104,054.00	252,387.00	142.6%
Equipment		6400	5,000.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			109,054.00	252,387.00	131.4%
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%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Transfers of Indirect Costs - Interfund		7350	49,133.00	37,071.00	-24.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			49,133.00	37,071.00	-24.5%
TOTAL, EXPENDITURES			1,196,548.00	1,318,651.00	10.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
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 Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
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	50,400.00	0.00	-100.0%
3) Other State Revenue		8300-8599	856,539.00	853,824.00	-0.3%
4) Other Local Revenue		8600-8799	171,686.00	464,827.00	170.7%
5) TOTAL, REVENUES			1,078,625.00	1,318,651.00	22.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		673,899.00	676,453.00	0.4%
2) Instruction - Related Services	2000-2999		268,856.00	251,874.00	-6.3%
3) Pupil Services	3000-3999		31,736.00	36,997.00	16.6%
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		49,133.00	37,071.00	-24.5%
8) Plant Services	8000-8999		172,924.00	316,256.00	82.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,196,548.00	1,318,651.00	10.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(117,923.00)	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)			(117,923.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	168,323.00	50,400.00	-70.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			168,323.00	50,400.00	-70.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			168,323.00	50,400.00	-70.1%
2) Ending Balance, June 30 (E + F1e)			50,400.00	50,400.00	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	50,400.00	50,400.00	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
5059	Child Development: ARP California State Preschool Program One-time Stipend	50,400.00	50,400.00
Total, Restricted Balance		50,400.00	50,400.00

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	7,637,511.00	5,538,851.00	-27.5%
3) Other State Revenue		8300-8599	488,963.00	417,643.00	-14.6%
4) Other Local Revenue		8600-8799	11,000.00	0.00	-100.0%
5) TOTAL, REVENUES			8,137,474.00	5,956,494.00	-26.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,766,191.00	2,209,412.00	25.1%
3) Employee Benefits		3000-3999	671,513.00	880,819.00	31.2%
4) Books and Supplies		4000-4999	2,482,338.00	2,378,365.00	-4.2%
5) Services and Other Operating Expenditures		5000-5999	121,314.00	102,810.00	-15.3%
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	157,442.00	121,034.00	-23.1%
9) TOTAL, EXPENDITURES			5,198,798.00	5,692,440.00	9.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,938,676.00	264,054.00	-91.0%
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)			2,938,676.00	264,054.00	-91.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,745,982.00	4,684,658.00	168.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,745,982.00	4,684,658.00	168.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,745,982.00	4,684,658.00	168.3%
2) Ending Balance, June 30 (E + F1e)			4,684,658.00	4,948,712.00	5.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,684,658.00	4,948,712.00	5.6%
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	4,684,658.00		
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			4,684,658.00		
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)			4,684,658.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	7,188,412.00	5,538,851.00	-22.9%
Donated Food Commodities		8221	443,285.00	0.00	-100.0%
All Other Federal Revenue		8290	5,814.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			7,637,511.00	5,538,851.00	-27.5%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	488,963.00	417,643.00	-14.6%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			488,963.00	417,643.00	-14.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,000.00	0.00	-100.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	10,000.00	0.00	-100.0%
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			11,000.00	0.00	-100.0%
TOTAL, REVENUES			8,137,474.00	5,956,494.00	-26.8%
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	1,375,040.00	1,746,612.00	27.0%
Classified Supervisors' and Administrators' Salaries		2300	295,014.00	345,792.00	17.2%
Clerical, Technical and Office Salaries		2400	96,137.00	117,008.00	21.7%
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			1,766,191.00	2,209,412.00	25.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	319,493.00	455,871.00	42.7%
OASDI/Medicare/Alternative		3301-3302	135,161.00	169,021.00	25.1%
Health and Welfare Benefits		3401-3402	155,421.00	182,860.00	17.7%
Unemployment Insurance		3501-3502	12,633.00	11,048.00	-12.5%
Workers' Compensation		3601-3602	47,972.00	61,488.00	28.2%
OPEB, Allocated		3701-3702	833.00	531.00	-36.3%
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			671,513.00	880,819.00	31.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	205,338.00	157,365.00	-23.4%
Noncapitalized Equipment		4400	127,000.00	21,000.00	-83.5%
Food		4700	2,150,000.00	2,200,000.00	2.3%
TOTAL, BOOKS AND SUPPLIES			2,482,338.00	2,378,365.00	-4.2%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,600.00	2,800.00	7.7%
Dues and Memberships		5300	1,200.00	1,500.00	25.0%
Insurance		5400-5450	5,404.00	5,500.00	1.8%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	45,000.00	30,000.00	-33.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	9,145.00	5,500.00	-39.9%
Professional/Consulting Services and Operating Expenditures		5800	54,655.00	54,000.00	-1.2%
Communications		5900	3,310.00	3,510.00	6.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			121,314.00	102,810.00	-15.3%
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	157,442.00	121,034.00	-23.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			157,442.00	121,034.00	-23.1%
TOTAL, EXPENDITURES			5,198,798.00	5,692,440.00	9.5%
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	7,637,511.00	5,538,851.00	-27.5%
3) Other State Revenue		8300-8599	488,963.00	417,643.00	-14.6%
4) Other Local Revenue		8600-8799	11,000.00	0.00	-100.0%
5) TOTAL, REVENUES			8,137,474.00	5,956,494.00	-26.8%
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		4,897,690.00	4,840,427.00	-1.2%
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		157,442.00	121,034.00	-23.1%
8) Plant Services	8000-8999		143,666.00	730,979.00	408.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,198,798.00	5,692,440.00	9.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,938,676.00	264,054.00	-91.0%
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)			2,938,676.00	264,054.00	-91.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,745,982.00	4,684,658.00	168.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,745,982.00	4,684,658.00	168.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,745,982.00	4,684,658.00	168.3%
2) Ending Balance, June 30 (E + F1e)			4,684,658.00	4,948,712.00	5.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,684,658.00	4,948,712.00	5.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	4,419,946.00	4,684,000.00
5465	Child Nutrition: SNP COVID-19 Emergency Operational Costs Reimbursement (ECR)	264,712.00	264,712.00
Total, Restricted Balance		4,684,658.00	4,948,712.00

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,000.00	0.00	-100.0%
5) TOTAL, REVENUES			1,000.00	0.00	-100.0%
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	434,622.00	351,000.00	-19.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			434,622.00	351,000.00	-19.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(433,622.00)	(351,000.00)	-19.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	350,000.00	350,000.00	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			350,000.00	350,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(83,622.00)	(1,000.00)	-98.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	85,200.00	1,578.00	-98.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			85,200.00	1,578.00	-98.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			85,200.00	1,578.00	-98.1%
2) Ending Balance, June 30 (E + F1e)			1,578.00	578.00	-63.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	1,578.00	578.00	-63.4%
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	1,578.00		
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			1,578.00		
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)			1,578.00		
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	1,000.00	0.00	-100.0%
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			1,000.00	0.00	-100.0%
TOTAL, REVENUES			1,000.00	0.00	-100.0%
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	434,622.00	351,000.00	-19.2%
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			434,622.00	351,000.00	-19.2%
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			434,622.00	351,000.00	-19.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	350,000.00	350,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			350,000.00	350,000.00	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)			350,000.00	350,000.00	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	1,000.00	0.00	-100.0%
5) TOTAL, REVENUES			1,000.00	0.00	-100.0%
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		434,622.00	351,000.00	-19.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			434,622.00	351,000.00	-19.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(433,622.00)	(351,000.00)	-19.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	350,000.00	350,000.00	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			350,000.00	350,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(83,622.00)	(1,000.00)	-98.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	85,200.00	1,578.00	-98.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			85,200.00	1,578.00	-98.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			85,200.00	1,578.00	-98.1%
2) Ending Balance, June 30 (E + F1e)			1,578.00	578.00	-63.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	1,578.00	578.00	-63.4%
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	95,632.00	0.00	-100.0%
5) TOTAL, REVENUES			95,632.00	0.00	-100.0%
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	98,679.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	2,350.00	0.00	-100.0%
6) Capital Outlay		6000-6999	39,825,133.00	1,122,267.00	-97.2%
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			39,926,162.00	1,122,267.00	-97.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(39,830,530.00)	(1,122,267.00)	-97.2%
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	(1.00)	0.00	-100.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(39,830,531.00)	(1,122,267.00)	-97.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	41,052,806.00	1,222,275.00	-97.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			41,052,806.00	1,222,275.00	-97.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			41,052,806.00	1,222,275.00	-97.0%
2) Ending Balance, June 30 (E + F1e)			1,222,275.00	100,008.00	-91.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,222,275.00	100,008.00	-91.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,222,275.00		
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			1,222,275.00		
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)			1,222,275.00		
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	95,632.00	0.00	-100.0%
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			95,632.00	0.00	-100.0%
TOTAL, REVENUES			95,632.00	0.00	-100.0%
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	28,086.00	0.00	-100.0%
Noncapitalized Equipment		4400	70,593.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			98,679.00	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	2,350.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,350.00	0.00	-100.0%
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	39,789,823.00	1,122,267.00	-97.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	35,310.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			39,825,133.00	1,122,267.00	-97.2%
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			39,926,162.00	1,122,267.00	-97.2%
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	(1.00)	0.00	-100.0%
(e) TOTAL, CONTRIBUTIONS			(1.00)	0.00	-100.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1.00)	0.00	-100.0%

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	95,632.00	0.00	-100.0%
5) TOTAL, REVENUES			95,632.00	0.00	-100.0%
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		39,926,162.00	1,122,267.00	-97.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			39,926,162.00	1,122,267.00	-97.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(39,830,530.00)	(1,122,267.00)	-97.2%
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	(1.00)	0.00	-100.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(39,830,531.00)	(1,122,267.00)	-97.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	41,052,806.00	1,222,275.00	-97.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			41,052,806.00	1,222,275.00	-97.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			41,052,806.00	1,222,275.00	-97.0%
2) Ending Balance, June 30 (E + F1e)			1,222,275.00	100,008.00	-91.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,222,275.00	100,008.00	-91.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
9010	Other Restricted Local	1,222,275.00	100,008.00
Total, Restricted Balance		1,222,275.00	100,008.00

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	16,026,910.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	4,500,589.00	1,000,000.00	-77.8%
5) TOTAL, REVENUES			20,527,499.00	1,000,000.00	-95.1%
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	305,554.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	5,059,029.00	743,226.00	-85.3%
6) Capital Outlay		6000-6999	19,907,773.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	500,522.00	501,315.00	0.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			25,772,878.00	1,244,541.00	-95.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,245,379.00)	(244,541.00)	-95.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	30,000.00	52,000.00	73.3%
2) Other Sources/Uses					
a) Sources		8930-8979	719,121.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			689,121.00	(52,000.00)	-107.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,556,258.00)	(296,541.00)	-93.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,096,642.00	11,540,384.00	-28.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,096,642.00	11,540,384.00	-28.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,096,642.00	11,540,384.00	-28.3%
2) Ending Balance, June 30 (E + F1e)			11,540,384.00	11,243,843.00	-2.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	11,540,384.00	11,243,843.00	-2.6%
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	11,540,384.00		
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			11,540,384.00		
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)			11,540,384.00		
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	16,026,910.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			16,026,910.00	0.00	-100.0%
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	100,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	4,360,589.00	1,000,000.00	-77.1%
Other Local Revenue					
All Other Local Revenue		8699	40,000.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,500,589.00	1,000,000.00	-77.8%
TOTAL, REVENUES			20,527,499.00	1,000,000.00	-95.1%

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	48,382.00	0.00	-100.0%
Noncapitalized Equipment		4400	257,172.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			305,554.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	319.00	1,500.00	370.2%
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	5,058,710.00	741,726.00	-85.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,059,029.00	743,226.00	-85.3%
CAPITAL OUTLAY					
Land		6100	80,155.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	19,827,618.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			19,907,773.00	0.00	-100.0%
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	56,159.00	42,026.00	-25.2%
Other Debt Service - Principal		7439	444,363.00	459,289.00	3.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			500,522.00	501,315.00	0.2%
TOTAL, EXPENDITURES			25,772,878.00	1,244,541.00	-95.2%
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	30,000.00	52,000.00	73.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			30,000.00	52,000.00	73.3%
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	719,121.00	0.00	-100.0%
(c) TOTAL, SOURCES			719,121.00	0.00	-100.0%
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)			689,121.00	(52,000.00)	-107.5%

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	16,026,910.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	4,500,589.00	1,000,000.00	-77.8%
5) TOTAL, REVENUES			20,527,499.00	1,000,000.00	-95.1%
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		5,046,786.00	743,226.00	-85.3%
8) Plant Services	8000-8999		20,225,570.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	500,522.00	501,315.00	0.2%
10) TOTAL, EXPENDITURES			25,772,878.00	1,244,541.00	-95.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(5,245,379.00)	(244,541.00)	-95.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	30,000.00	52,000.00	73.3%
2) Other Sources/Uses					
a) Sources		8930-8979	719,121.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			689,121.00	(52,000.00)	-107.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(4,556,258.00)	(296,541.00)	-93.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,096,642.00	11,540,384.00	-28.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,096,642.00	11,540,384.00	-28.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,096,642.00	11,540,384.00	-28.3%
2) Ending Balance, June 30 (E + F1e)			11,540,384.00	11,243,843.00	-2.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	11,540,384.00	11,243,843.00	-2.6%
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	11,540,384.00	11,243,843.00
Total, Restricted Balance		11,540,384.00	11,243,843.00

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,824,954.00	12,824,954.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,824,954.00	12,824,954.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,824,954.00	12,824,954.00	0.0%
2) Ending Balance, June 30 (E + F1e)			12,824,954.00	12,824,954.00	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	12,824,954.00	12,824,954.00	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	0.00		
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			0.00		
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)			0.00		
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	12,824,954.00	12,824,954.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,824,954.00	12,824,954.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,824,954.00	12,824,954.00	0.0%
2) Ending Balance, June 30 (E + F1e)			12,824,954.00	12,824,954.00	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	12,824,954.00	12,824,954.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
9010	Other Restricted Local	12,824,954.00	12,824,954.00
Total, Restricted Balance		12,824,954.00	12,824,954.00