

Alexander Valley Union School District

2022-23 Budget



Board of Trustees

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The District is fiscally sound. All District Funds have positive balances, and the reserves are higher than required. However, high reserves are needed by small schools and Community Funded districts due to the volatility of property tax revenue and economic uncertainties.

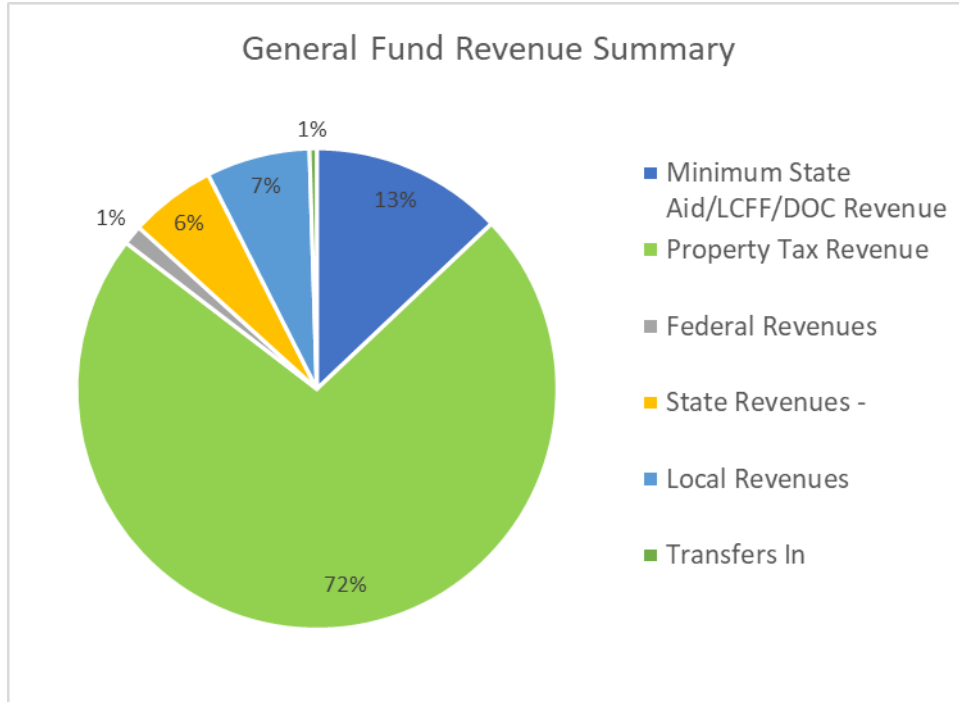
The last school year brought a return to in person learning and the completion of a long awaited Multi-Purpose room to Alexander Valley School. As we look forward to the 2022-23 school year there is much to be excited about, as well as many challenges ahead.

Challenges lay ahead for the District as we continue to see how the impact of several years of wildfires, in conjunction with the pandemic, has affected the ability of the Sonoma County Assessor's to record reassessments of property taxes countywide. This delay has proved to severely reduce the annual projected growth of Property Tax revenue for the District. It may be several years before revenues again keep pace with escalating expenses. In addition, there will be increases to the employer portion of both the State Teachers Retirement System and the Public Employees Retirement System of over 2% each, in the upcoming year.

These systemic issues will warrant a hard look at programs and services in future years. The Superintendent and staff will continue to work with the Board to find cost savings to reduce projected deficits in the subsequent fiscal years. Revenues and reserves will be sufficient to cover expenses for the Alexander Valley Union School District in the 2022-23 fiscal year and two subsequent fiscal years, however future years will not, if action is not taken.

The General Fund expenditures are expected to exceed revenues by \$306,706. The reserves include \$600 for revolving cash and \$45,000 for special education costs, \$50,000 for future curriculum adoptions and \$40,000 reserve to allow for a transition year if enrichment programs do not receive sufficient funding from the Alexander Valley School Parent Club. To allow for sufficient cash to cover expenses in the next fiscal year an amount of \$530,653 has been reserved to ensure positive cash flow. An amount equal to 5% of annual expenditures has been designated as reserve for Economic Uncertainties. In the 2022-23 fiscal year this amount is \$136,959.

General Fund Revenue



Revenue assumptions for the 2022-23 Budget

- Property Tax 2% increase over prior year and all subsequent fiscal years
- One time funding from the state is anticipated but not included in the budget at this time.
- Carryover funds in categorical programs or donations have not been budgeted and will be included after the books are closed for 2021-22.

Federal Revenue

Federal Revenue is based predominately on programs under the Every Student Succeeds Act. For the 2022-23 fiscal year Alexander Valley Union School District will receive funding for the Rural Education Act Program and the Title II High Quality Teacher Training Program

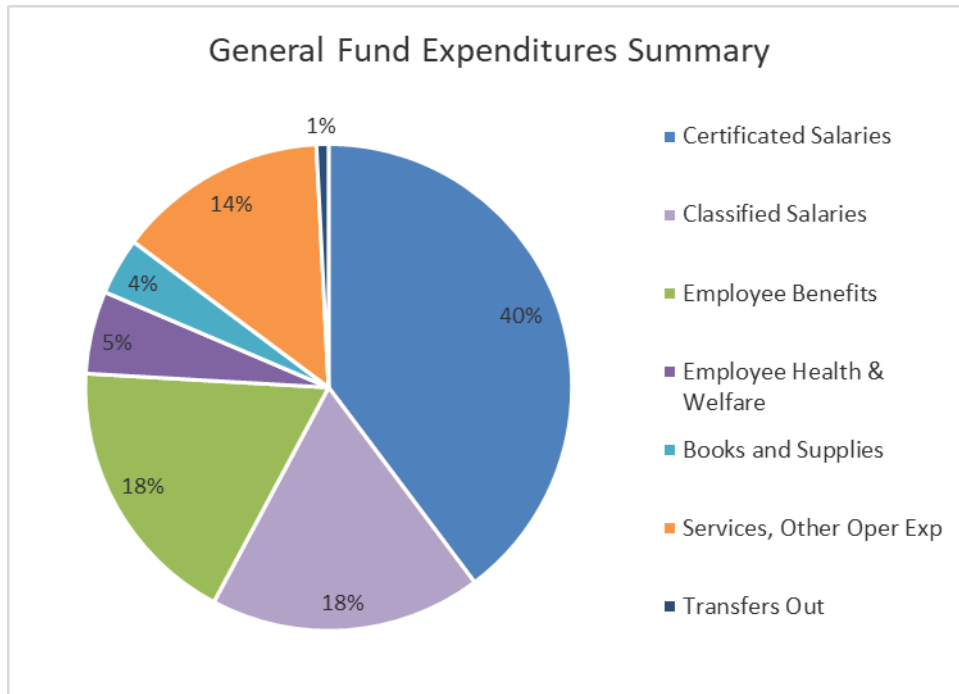
State Revenue

State funding includes Lottery Funds and Mandated Cost Block Grant funds. All other state funding has been included in the Local Control Funding Formula.

Local Revenue

Local revenue consists of Special Education funding through the Sonoma County SELPA, donations from the Alexander Valley School Parent Club, interest income from cash deposited at county, payments on contracts for shared services with other districts and miscellaneous donations. While the State will most likely apply a COLA (Cost of Living Adjustment) to Special Education funds, the amount is unclear at this time as this type of funding is subject to a funding model administered by the Sonoma County SELPA (Special Education Local Plan Area).

General Fund Expenditures



Salaries and Benefits

Staffing will remain stable in upcoming fiscal year with the addition of custodial and maintenance staffing to accommodate the new buildings on campus. With the start of daily breakfast service, cafeteria program staffing has been increased as well. The budget includes the negotiated 3% increase to Certificated and Classified salary schedules for 2022-23 school year. The most current projected adjustments in the employer portion of both STRS and PERS retirement systems, which have both increased more than 2%, are also included in the benefits budget.

Books and Supplies

The 2022-23 budget includes classroom accounts for expenses from Alexander Valley School Parent Club donated funds, in addition to textbooks, online supplemental materials, custodial and maintenance supplies. Prior year expenses have been updated for 2022-23 anticipated needs and an average increase of 2.5% has been included.

Services and Operating Expenses

These expenses were reviewed based on actual expenses from the 2021-22 fiscal year and adjusted for projections. At this time there no students projected to be enrolled in outside Special Education programs. The Special Education Reserve is available if enrollment in Special Education programs increases.

Other Funds

FUND 13 - Cafeteria Fund

Alexander Valley Union School District has worked in conjunction with Healdsburg Unified School District to continue the Universal No Cost Breakfast and Lunch Program for all students. Federal and State revenue and expenses for lunches ordered by our district will continue to be included in Healdsburg Unified's financial reports. The budget for Fund 13 reflects the cost of staffing daily pick up and distribution of lunches and added staffing for the breakfast program.

FUND 14 - Deferred Maintenance Fund

These funds are committed for projects that relate to the district Deferred Maintenance plan. For the 2022-23 fiscal year State revenue in the amount of \$12,000 will be transferred to this fund for ongoing maintenance expenses. Exterior painting and HVAC projects are being considered for the upcoming year.

FUND 17 - Special Reserve Fund

A contribution of \$80,000 from the Special Reserve Fund is budgeted for the purchase of the new Kindergarten/TK playground structure. This fund is expected to have an ending balance of \$8,079. The Board has full discretion to expend these funds or designate them for any purpose.

FUND 20 – Post Employment Benefits

This fund is used for expenditures associated with retiree continuing health benefit agreements. Actuarial studies are done every year to ensure that this fund will be able to take care of the district's obligations. Expenses for retiree benefits are paid from the General Fund then reimbursed from Fund 20.



Measure B Building Project Funds

After years of planning and with generous support and donations from the community, the Alexander Valley School Multi-Purpose Room, new Kindergarten and Science/Art/TK Classrooms are complete. The 6th grade class held promotion on the new stage for the first time to celebrate the opening of the space. Many thanks to the Carr's Construction crew, architect Dan Hardin, the members of Citizens Oversight Committee, and the Alexander Valley Union School District Board of Trustees for bringing this vision to fruition.



FUND 21 – General Obligation Bond Fund

This fund was fully spent on expenditures associated Measure B Bond building project. The Citizens Oversight Committee met throughout the past two years to ensure all expenditures made from this fund are in accordance with the Measure B provisions. Any expenses incurred that are over the original \$6,000,000 bond issuance were be supported by the District's other facilities funds.

FUND 25 - Capital Facilities Fund (Developer Fees)

Mitigation fees are collected by Healdsburg Unified School District when new construction occurs within the Alexander Valley Union School District boundaries and then distributed throughout the year to our District. These funds must be used to expand or improve school facilities. In 2021-22 a total of \$105,000 from this fund was used to support the new Kindergarten/TK wing of the Measure B Building Project.

FUND 40 - Special Reserve For Capital Outlay

These funds are to be used for large capital projects. The District will need to replenish this fund over the upcoming years to ensure financing for needed facility upgrades, additions and repairs.

ALEXANDER VALLEY UNION SCHOOL DISTRICT

Adopted Budget 2022-23

General Fund 01

This fund is used to account for the ordinary operations of a District. All transactions except those required or permitted by law to be in another fund are accounted for in this fund. Restricted projects or activities within the General Fund must be identified and separated from unrestricted activities.

	(Col A) 2021-22 Current Operating Budget	(Col B) Proposed 2022-23 Budget
Regular Board Meeting June 13, 2022		
ESTIMATED BEGINNING BALANCE	1,636,923	1,345,034
Revenues		
LCFF/Property Tax Sources	2,033,712	2,068,231
Federal Revenue	45,167	31,508
State Revenue	239,552	147,329
Local Revenue	217,686	173,654
Transfers In	11,750	11,750
Total Revenues	2,547,867	2,432,472
Expenditures		
Certificated Salaries	1,047,501	1,089,186
Classified Salaries	477,604	494,725
Benefits -Mandatory/Health	605,756	646,212
Books and Supplies	110,251	103,967
Services and Oper Exp	589,753	383,088
Capital Outlay	0	0
Other Outgo	0	0
Transfers Out	8,891	22,000
Loan Payments	0	0
Total Expenditures	2,839,756	2,739,178
NET REVENUE (EXPENDITURES)	(291,889)	(306,706)
Net Ending Balance	1,345,034	1,038,328
<i>Less Components of Ending Bal:</i>		
Revolving Cash	600	600
Restricted Ending Balance	175,438	167,834
Reserve for Economic Uncertainty(5%)	141,988	136,959
Designated for Special Education	45,000	45,000
Operating Cash Flow	547,292	530,653
Curriculum Adoption	50,000	50,000
AVSPC Enrichment Support	40,000	40,000
Undesignated Amount	344,716	67,282

**ALEXANDER VALLEY UNION SCHOOL DISTRICT
MULTI-YEAR PROJECTION 2021-22 THROUGH 2025-26**

2022-23 Original Budget

June 13, 2022

ADA for LCFF purposes (prior yr)

	2021-22 Estimate			2022-23 Projection			2023-24 Projection			2024-25 Projection			2025-26 Projection		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
			106.79			106.79			107.19			108.95			111.00
Revenue															
Revenue Limit Sources															
Min State Aid-includes Fair Share(s)	286,328	-	286,328	286,328	-	286,328	286,328	-	286,328	286,328	-	286,328	286,328	-	286,328
Education Protection Account	21,410		21,410	21,410		21,410	21,746		21,746	21,858		21,858	21,858		21,858
Property Tax Revenue	1,725,974	-	1,725,974	1,760,492	-	1,760,492	1,795,703	-	1,795,703	1,831,617	-	1,831,617	1,868,250	-	1,868,250
Federal Revenues	-	45,167	45,167		31,508	31,508		31,508	31,508	-	31,508	31,508	-	31,508	31,508
State Revenues	19,507	220,045	239,552	21,096	126,233	147,329	21,419	128,618	150,036	21,897	131,138	153,034	21,979	133,577	155,556
Local Revenues	116,230	101,456	217,686	72,198	101,456	173,654	72,384	101,547	173,931	72,575	101,456	174,031	72,773	101,456	174,229
Total Revenue	2,169,449	366,668	2,536,117	2,161,524	259,197	2,420,722	2,197,580	261,673	2,459,253	2,234,276	264,102	2,498,377	2,271,187	266,541	2,537,728
Expenditures															
Certificated Salaries	986,315	61,186	1,047,501	1,038,911	50,275	1,089,186	1,059,689	51,281	1,110,970	1,080,883	52,306	1,133,189	1,102,501	53,352	1,155,853
Classified Salaries	387,408	90,196	477,604	424,301	70,424	494,725	432,787	71,832	504,620	441,443	73,269	514,712	450,272	74,735	525,006
Employee Benefits	309,015	146,673	455,688	347,547	147,921	495,468	353,762	150,755	504,517	358,189	153,645	511,834	362,704	156,279	518,983
Employee Health & Welfare	128,356	21,712	150,068	129,651	21,093	150,744	129,651	21,093	150,744	129,651	21,093	150,744	129,651	21,093	150,744
Books and Supplies	99,358	10,892	110,250	96,152	7,815	103,967	98,556	8,010	106,566	101,020	8,211	109,230	103,545	8,416	111,961
Services, Other Oper Exp	479,093	110,660	589,753	371,561	11,527	383,088	380,850	11,815	392,665	390,371	12,111	402,482	400,131	12,413	412,544
Capital Outlay	-		-			-			-			-			-
Other Outgo	-		-			-			-			-			-
Total Expenditures	2,389,545	441,319	2,830,864	2,408,123	309,055	2,717,178	2,455,295	314,786	2,770,082	2,501,557	320,635	2,822,191	2,548,803	326,288	2,875,091
Excess (Deficiency)	(220,096)	(74,651)	(294,747)	(246,599)	(49,858)	(296,456)	(257,715)	(53,114)	(310,829)	(267,281)	(56,533)	(323,814)	(277,616)	(59,747)	(337,363)
Transfers In-Ret Benefits/Reserve Fund	11,750		11,750	11,750		11,750	12,000		12,000	12,500		12,500	13,000		13,000
Transfer to Cafeteria Fund	(8,891)		(8,891)	(22,000)		(22,000)	(22,000)		(22,000)	(22,000)		(22,000)	(22,000)		(22,000)
Transfer to Spec Reserve Fund 40			-	-		-	-		-	-		-	-		-
Contribution to Other Programs	(21,500)	21,500		(21,500)	21,500		(8,000)	8,000		(8,400)	8,400		(8,820)	8,820	
Contribution to Technology Plan	(12,000)	12,000		(12,000)	12,000		(12,000)	12,000		(12,000)	12,000		(12,000)	12,000	
Contribution to Special Ed	(131,442)	131,442		(28,618)	28,618		(42,891)	42,891		(43,749)	43,749		(44,624)	44,624	
	-			-			-			-			-		
Net Increase (Decrease)	(382,179)	90,290	(291,889)	(318,967)	12,260	(306,706)	(330,606)	9,777	(320,829)	(340,930)	7,616	(333,314)	(352,060)	5,697	(346,363)
Audit Adjustment															
Beginning Balance	1,571,639	65,284	1,636,923	1,189,460	155,574	1,345,034	870,493	167,835	1,038,328	539,887	177,612	717,499	198,957	185,228	384,185
Net Ending Balance	1,189,460	155,574	1,345,034	870,493	167,835	1,038,328	539,887	177,612	717,499	198,957	185,228	384,185	(153,102)	190,925	37,822
Components of Ending Balance:															
Reserves for Economic Uncertainties 5%	141,988	-	141,988	136,959	-	136,959	140,204	-	140,204	142,835	-	142,835	145,505	-	145,505
Designated Reserves		155,574	155,574		167,835	167,835		177,612	177,612		185,228	185,228		190,925	190,925
Reserved Operating Capital for next year	547,292		547,292	530,653		530,653	299,004		299,004	-		-			
Reserve for Special Education	45,000		45,000	45,000		45,000									
Reserve for Curriculum & Enrichment	90,000		90,000	90,000		90,000	90,000		90,000	61,534		61,534			
Revolving Cash	600		600	600		600	600		600	600		600	600		600
Prepaid Expenditures	19,864		19,864												
Unappropriated Ending Balance	344,716		344,716	67,281		67,281	10,079		10,079	(6,011)		(6,011)	(299,207)		(299,207)
Net Ending Balance	1,189,460	155,574	1,345,034	870,493	167,835	1,038,328	539,887	177,612	717,499	198,957	185,228	384,185	(153,102)	190,925	37,822

**Alexander Valley Union School District
2022-23 Adopted Budget**

Multi-Year Budget Assumptions	2022-23 Projection	2023-24 Projection	2024-25 Projection	2025-26 Projection
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REVENUE

Property Taxes/LCFF

Change in Tax Rolls	2% increase over prior year	2% increase over prior year	2% increase over prior year	2% increase over prior year
LCFF State Revenue (inc. Fair Share reduction)	Stable State funding of Minimum State Aid.	Stable State funding of Minimum State Aid.	Stable State funding of Minimum State Aid.	Stable State funding of Minimum State Aid.
Local Revenue	Includes estimates Special Ed-70,688 After School Care Revenue -30,000 AVS Parent Club -49,000 Interest-12,000	Includes estimates Special Ed-70,688 After School Care Revenue -30,000 AVS Parent Club -49,000 Interest-12,000	Includes estimates Special Ed-70,688 After School Care Revenue -30,000 AVS Parent Club -49,000 Interest-12,000	Includes estimates Special Ed-70,688 After School Care Revenue -30,000 AVS Parent Club -49,000 Interest-12,000

ADA

Unduplicated Count for LCFF Calculation	32	34	32	32
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Reserve for Economic Uncertainties

Was reserve designated in unrestricted G.F.?	Yes	Yes	Yes	Yes
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EXPENDITURES

Certificated Salaries

Step/column movement (percentage or amount)	Actuals	2% Increase	2% Increase	2% Increase
Cost of Living Adjustment Built into Projection	No	No	No	No
FTE	9.50	9.50	9.50	9.50
Comments				

Classified Salaries

Step/column movement (percentage or amount)	Actuals	2% Increase	2% Increase	2% Increase
Cost of Living Adjustment Built into Projection	No	No	No	No
Comments	Increase custodial time due to addition of building and food service for breakfast program			

Benefits

Mandatory Benefits	No Change	No Change	No Change	No Change
STRS - Employer Cost	19.10%	19.10%	19.10%	19.10%
PERS - Employer Cost	25.37%	25.20%	24.60%	23.70%
Health and Welfare Benefit Increases	No Change	No Change	No Change	No Change
Comments				

Other Expenses

Books and Supplies	2.5% Increase with adjustments made for Technology Purchase Plan	2.5% Increase with adjustments made for Technology Purchase Plan	2.5% Increase with adjustments made for Technology Purchase Plan	2.5% Increase with adjustments made for Technology Purchase Plan
Services and Operations	2.5% Increase for most services and operating expenses.	2.5% Increase for most services and operating expenses. Less one time expenses from previous year.	2.5% Increase for most services and operating expenses.	2.5% Increase for most services and operating expenses.
Contributions to other Funds	\$22,000 Fund 13 Cafeteria Fund	\$22,000 Fund 13 Cafeteria Fund	\$22,000 Fund 13 Cafeteria Fund	\$22,000 Fund 13 Cafeteria Fund

District Name:

Alexander Valley Union School District

PROJECTED MONTHLY CASH FLOW

2022-23 ADOPTED BUDGET FISCAL YEAR

(includes revenue and expenditure accruals at year end--cash is adjusted through section D below)

Object No.	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	ACCRUALS	OTHER NON-CASH	Projected Total for the Fiscal Year
A. BEGINNING CASH	1,311,484	1,251,917	1,091,651	932,047	768,647	533,038	1,314,130	1,140,779	955,744	769,242	1,360,298	1,104,160			
B. REVENUES															
LCFF Sources:															
StateAid/ EPA/ transfers	8011-8099	52,018	52,018	58,323	52,018	-	6,305	20,808	23,848	28,500	23,848	-	-	2,053	319,738
LCFF Sources:															
Property Taxes	802x-804x	-	-	-	-	-	943,135	5,474	-	771,574	-	40,311	-	-	1,760,493
Federal Revenue	8100-8299	-	1,132	248	760	1,675	1,061	12,074	3	-	208	-	-	14,348	31,508
Other State Revenue	8300-8599	-	-	-	3,367	-	4,766	461	5,424	-	13,821	484	-	1,089	147,329
Other Local Revenue	8600-8792	21,044	3,335	1,987	10,353	13,363	38,437	9,258	542	19,538	11,035	360	39,836	4,567	173,654
Interfund Transfer In	8900-8999	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUES		73,062	56,485	60,558	66,498	15,038	993,703	48,075	29,817	48,038	820,485	844	80,147	117,916	2,432,722
C. EXPENDITURES															
Certificated Salaries	1000-1999	15,695	104,130	105,080	106,674	105,857	105,573	105,307	106,915	105,983	105,508	106,768	15,696	-	1,089,186
Classified Salaries	2000-2999	15,076	34,911	52,288	46,790	48,108	44,712	44,518	46,089	47,318	43,419	44,468	27,028	-	494,725
Employee Benefits	3000-3999	13,845	40,551	48,503	47,909	48,059	47,438	54,980	47,933	47,761	46,873	51,534	32,912	117,916	646,212
Books and Supplies	4000-4999	18,895	9,880	9,913	5,349	3,114	3,839	3,821	5,236	2,579	14,686	14,232	10,923	1,502	103,967
Sves/Other Oper Exps	5000-5999	22,786	25,670	15,462	19,684	49,202	14,442	12,272	18,349	35,379	19,608	39,981	94,927	15,326	383,088
Capital Outlay	6000-6999	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Outgo	7000-7999	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES		86,297	215,141	231,245	226,407	254,341	216,003	220,898	224,521	239,020	230,094	256,982	181,485	117,916	2,717,179
CHANGES IN CURRENT ASSETS:															Net Change for the Year: Objects 9xxx
D-1 (INCREASE)/(DECREASE)															
Revolving Cash	9130	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Receivable	9210-9299	21,897	(4,026)	(5,818)	-	-	-	(172)	-	-	-	-	-	-	11,881
Due from Other Funds	9310-9319	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Stores	932X	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepaid Expenditures	9330	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL CHANGES IN ASSETS		21,897	(4,026)	(5,818)	-	-	-	(172)	-	-	-	-	-	-	11,881
CHANGES IN LIABILITIES:															
D-2 (INCREASE)/DECREASE															
Accounts Payable/ Payroll/Due to Govt	9500-9599	47,475	969	(5,266)	3,492	(3,694)	(3,391)	699	(9,669)	(4,480)	(665)	-	-	-	25,470
Due to Other Funds	9610	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Temporary Loans	9615	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TRAN Payable	9641	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unearned Revenue	9650-9659	(23,040)	4,667	-	-	-	-	-	-	-	-	-	-	-	(18,373)
TOTAL CHANGE IN LIABILITIES		24,435	5,636	(5,266)	3,492	(3,694)	(3,391)	699	(9,669)	(4,480)	(665)	-	-	-	7,097
D-3 AUDIT ADJUSTMENT	97xx														-
NET INCREASE (DECREASE) IN CASH from changes in assets, liabilities and audit adj		(46,332)	(1,610)	11,084	(3,492)	3,694	3,391	(527)	9,669	4,480	665	-	-	-	(18,978)
NET CHANGE IN CASH:															
E. INCREASE/(DECREASE)		(59,567)	(160,266)	(159,604)	(163,400)	(235,609)	781,091	(173,351)	(185,036)	(186,502)	591,056	(256,138)	(101,339)	-	(308,663)
F. ENDING CASH (A +E)		1,251,917	1,091,651	932,047	768,647	533,038	1,314,130	1,140,779	955,744	769,242	1,360,298	1,104,160	1,002,821	235,832	
G. ENDING CASH, PLUS ACCRUALS															1,002,821

Alexander Valley Union Elementary (70599) - 22-23 Original Budget

	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
SUMMARY OF FUNDING						
General Assumptions						
COLA & Augmentation	0.00%	5.07%	6.56%	5.38%	4.02%	3.75%
LCFF Entitlement						
Base Grant	\$374,554	\$871,759	\$928,957	\$994,522	\$1,039,817	\$1,078,786
Grade Span Adjustment	24,879	52,844	56,296	58,713	61,388	63,699
Supplemental Grant	21,337	53,849	59,056	65,595	64,817	66,652
Add-ons: Home-to-School Transportation	22,227	22,227	22,227	22,227	22,227	22,227
Add-ons: Small School District Bus Replacement Program	-	-	-	-	-	-
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	\$442,997	\$1,000,679	\$1,066,536	\$1,141,057	\$1,188,249	\$1,231,364
Total LCFF Entitlement	442,997	1,000,679	1,066,536	1,141,057	1,188,249	1,231,364
LCFF Entitlement Per ADA	\$ 9,159	\$ 9,348	\$ 9,963	\$ 10,494	\$ 10,872	\$ 11,267
Components of LCFF By Object Code						
State Aid (Object Code 8011)	\$ 298,328	\$ 298,328	\$ 298,328	\$ 298,328	\$ 298,328	\$ 298,328
EPA (for LCFF Calculation purposes)	\$ 9,674	\$ 21,410	\$ 21,410	\$ 21,746	\$ 21,858	\$ 21,858
<i>Local Revenue Sources:</i>						
Property Taxes (Object 8021 to 8089)	\$ 1,711,515	\$ 1,725,974	\$ 1,760,493	\$ 1,795,703	\$ 1,831,617	\$ 1,868,250
In-Lieu of Property Taxes (Object Code 8096)	-	-	-	-	-	-
<i>Property Taxes net of In-Lieu</i>	<i>\$ 1,711,515</i>	<i>\$ 1,725,974</i>	<i>\$ 1,760,493</i>	<i>\$ 1,795,703</i>	<i>\$ 1,831,617</i>	<i>\$ 1,868,250</i>
TOTAL FUNDING	2,019,517	2,045,712	2,080,231	2,115,777	2,151,803	2,188,436
Basic Aid Status	<i>Basic Aid</i>	<i>Basic Aid</i>	<i>Basic Aid</i>	<i>Basic Aid</i>	<i>Basic Aid</i>	<i>Basic Aid</i>
Excess Taxes	\$ 1,566,846	\$ 1,023,623	\$ 992,285	\$ 952,974	\$ 941,696	\$ 935,214
EPA in Excess to LCFF Funding	\$ 9,674	\$ 21,410	\$ 21,410	\$ 21,746	\$ 21,858	\$ 21,858
Total LCFF Entitlement	442,997	1,000,679	1,066,536	1,141,057	1,188,249	1,231,364

SUMMARY OF EPA						
% of Adjusted Revenue Limit - Annual	70.06785065%	49.17914663%	49.17914663%	49.17914663%	49.17914663%	49.17914663%
% of Adjusted Revenue Limit - P-2	70.06785065%	49.17914663%	49.17914663%	49.17914663%	49.17914663%	49.17914663%
EPA (for LCFF Calculation purposes)	\$ 9,674	\$ 21,410	\$ 21,410	\$ 21,746	\$ 21,858	\$ 21,858
EPA, Current Year (Object Code 8012)	\$ 9,674	\$ 21,410	\$ 21,410	\$ 21,746	\$ 21,858	\$ 21,858
(P-2 plus Current Year Accrual)						
EPA, Prior Year Adjustment (Object Code 8019)	\$ (11,682.00)	\$ -	\$ -	\$ -	\$ -	\$ -
(P-A less Prior Year Accrual)						
Accrual (from Data Entry tab)	-	-	-	-	-	-

LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES						
Base Grant (<i>Excludes add-ons for TIIG and Transportation</i>)	\$ 399,433	\$ 924,603	\$ 985,253	\$ 1,053,235	\$ 1,101,205	\$ 1,142,485
Supplemental and Concentration Grant funding in the LCAP year	\$ 21,337	\$ 53,849	\$ 59,056	\$ 65,595	\$ 64,817	\$ 66,652
Percentage to Increase or Improve Services	5.34%	5.82%	5.99%	6.23%	5.89%	5.83%

SUMMARY OF STUDENT POPULATION						
Unduplicated Pupil Population						
Enrollment	115	113	109	112	112	112
COE Enrollment	-	-	-	-	-	-
Total Enrollment	115	113	109	112	112	112
Unduplicated Pupil Count	31	38	32	34	32	32
COE Unduplicated Pupil Count	-	-	-	-	-	-
Total Unduplicated Pupil Count	31	38	32	34	32	32

ALEXANDER VALLEY UNION SCHOOL DISTRICT

Adopted Budget 2022-23

Special Reserve Other than Capital Outlay Fund 17

This fund is used primarily to provide for the accumulation of General Fund money for general operating purposes. Amounts from this fund must first be transferred into the General Fund before expenditures can be made.

Regular Board Meeting June 13, 2022	(Col A) 2021-22 Current Operating Budget	(Col B) Proposed 2022-23 Budget
UNAUDITED BEGINNING BALANCE	334,079	87,079
Revenues		
Local Revenue - Interest	3,000	1,000
Transfer in from General Fund	0	0
Total Revenues	3,000	1,000
Expenditures		
Transfers Out	250,000	80,000
Total Expenditures	250,000	80,000
Net Ending Balance	87,079	8,079
Playground Equipment Reserve	80,000	0
Reserve for Economic Uncertainties	7,079	8,079
Ending Balance		
Undesignated Amount	0	0

ALEXANDER VALLEY UNION SCHOOL DISTRICT
Adopted Budget 2022-23
Cafeteria Fund 13

This fund is used to account separately for federal, state, and local resources to operate the food service program. The Cafeteria Fund shall be used only for expenditures for the operation of the LEA's food service program.

Regular Board Meeting June 13, 2022	(Col A) 2021-22 Current Operating Budget	(Col B) Proposed 2022-23 Budget
UNAUDITED BEGINNING BALANCE	3,863	3,863
Revenues		
State Revenue	0	0
Federal Revenue	0	0
Food Service Sales	0	0
Interest	0	0
Transfers In	8,891	22,000
Total Revenues	8,891	22,000
Expenditures		
Classified Salaries	5,406	15,734
Benefits	1,805	5,432
Food and Other Supplies	230	550
Services and Oper Exp	1,450	1,450
Capital Outlay	0	0
Transfers Out	0	0
Total Expenditures	8,891	23,166
NET REVENUE (EXPENDITURES)	0	(1,166)
Net Ending Balance	3,863	2,697
Less Components of Ending Bal:		
Revolving Cash Account	100	100
Ending Balance Assigned Amount	3,763	2,597

ALEXANDER VALLEY UNION SCHOOL DISTRICT

Adopted Budget 2022-23

Deferred Maintenance Fund 14

This fund is used to account separately for state apportionments and
the districts contribution for deferred maintenance purposes.

	(Col A) 2021-22 Current Operating Budget	(Col B) Proposed 2022-23 Budget
Regular Board Meeting June 13, 2022		
ESTIMATED BEGINNING BALANCE	15,587	12,387
Revenues		
State Revenue	12,000	12,000
Local Revenue - Interest	300	300
Transfers In From other funds	0	0
Total Revenues	12,300	12,300
Expenditures		
Supplies	2,000	2,000
Services and Operation Expense	13,500	8,000
Capital Outlay	0	0
Transfers Out	0	0
Total Expenditures	15,500	10,000
NET REVENUE (EXPENDITURES)	(3,200)	2,300
Net Ending Balance	12,387	14,687
Ending Balance Committed Amount	12,387	14,687

ALEXANDER VALLEY UNION SCHOOL DISTRICT

Adopted Budget 2022-23

Post Employment Benefits Fund 20

This fund is used to reserve and transfer funds for retiree benefits
from negotiated agreements in previous fiscal years.

	(Col A) 2021-22 Current Budget	(Col B) 2022-23 Proposed Budget
Regular Board Meeting June 13, 2022		
UNAUDITED BEGINNING BALANCE	85,597	74,547
Revenues		
Local Revenue - Interest	700	700
Transfers In	0	0
Total Revenues	700	700
Expenditures		
Services and Operating Expenditures	0	0
Transfers Out	11,750	11,750
Total Expenditures	11,750	11,750
Net Ending Balance	74,547	63,497
Less Components of Ending Bal:		
Ending Balance Assigned Amount	74,547	63,497

ALEXANDER VALLEY UNION SCHOOL DISTRICT
Adopted Budget 2022-23
General Obligation Bond Building Fund 21

This fund is used to account for General Obligation Bond revenues and expenditures
Measure B was approved to provide \$6,000,000 for building projects.

Regular Board Meeting June 13, 2022	(Col A) 2021-22 Current Operating Budget	(Col B) Proposed 2022-23 Budget
UNAUDITED BEGINNING BALANCE	4,626,351	0
Revenues		
Local Revenue - Interest	14,482	0
Bond Sales	0	
Donations and Transfers		
Total Revenues	14,482	0
Expenditures		
Services and Operating Expenses	2,045	0
Capital Outlay	4,638,788	0
Total Expenditures	4,640,833	0
Net Ending Balance	0	0
Less Components of Ending Bal:		
Ending Balance Assigned Amount	0	0

ALEXANDER VALLEY UNION SCHOOL DISTRICT

Adopted Budget 2022-23

Capital Facilities Fund 25

This fund is used to account separately for moneys received from fees levied on developers or other agencies as a condition of approving development. Expenditures in this fund are restricted to the purposes specified in the Government Code.

	(Col A)	(Col B)
	Current	Proposed
Regular Board Meeting	2021-22	2022-23
June 13, 2022	Budget	Budget
ESTIMATED BEGINNING BALANCE	95,075	8,675
Revenues		
Local Revenue - Interest	600	200
Local Revenue - Developer Fees	18,000	18,000
Transfers In	0	0
Total Revenues	18,600	18,200
Expenditures		
Supplies	0	0
Services & Operations Expense	0	0
Capital Outlay	105,000	0
Transfers Out	0	0
Total Expenditures	105,000	0
NET REVENUE (EXPENDITURES)	(86,400)	18,200
Net Ending Balance	8,675	26,875
Less Components of Ending Bal:		
Designated Amounts	0	0
Ending Balance		
Assigned Amount	8,675	26,875

ALEXANDER VALLEY UNION SCHOOL DISTRICT

Adopted Budget 2022-23

Special Reserve Capital Outlay Fund 40

This fund exists primarily to provide for the accumulation of General Fund moneys for capital outlay purposes. Transfers authorized by the governing board from the General Fund must be expended for capital outlay purposes

	(Col A) 2021-22 Current Operating Budget	(Col B) 2022-23 Proposed Budget
Regular Board Meeting June 13, 2022		
UNAUDITED BEGINNING BALANCE	126,665	107,431
Revenues		
Local Revenue	500	500
Donations	926,392	0
Transfers In (Funds 17)	250,000	80,000
Total Revenues	1,176,892	80,500
Expenditures		
Supplies		0
Services & Operations Expense	65,700	25,000
Capital Outlay - Building Project	1,130,426	80,000
Transfers Out	0	0
Total Expenditures	1,196,126	105,000
NET REVENUE (EXPENDITURES)	(19,234)	(24,500)
Net Ending Balance	107,431	82,931
Ending Balance	107,431	82,931
Assigned Amount		

ANNUAL BUDGET REPORT:

July 1, 2022 Budget Adoption

Insert "X" in applicable boxes:

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

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

Budget available for inspection at:

Place: www.alexandervalleyusd.org

Date: May 26, 2022

Adoption Date: June 13, 2022

Signed: _____

Clerk/Secretary of the
Governing Board

(Original signature required)

Public Hearing:

Place: Alexander Valley School Library

Date: June 06, 2022

Time: _____

Contact person for additional information on the budget reports:

Name: Anne Kopache

Title: Chief Business Official

Telephone: 707-433-1375 ex 122

E-mail: akopache@alexandervalleyusd.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
		<ul style="list-style-type: none"> If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2021-22) annual payment? 	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		<ul style="list-style-type: none"> If yes, are they lifetime benefits? 		X
		<ul style="list-style-type: none"> If yes, do benefits continue beyond age 65? 		X
		<ul style="list-style-type: none"> If yes, are benefits funded by pay-as-you-go? 	X	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor	Are salary and benefit negotiations still open for:		

	Agreements	<ul style="list-style-type: none"> • 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)	<ul style="list-style-type: none"> • 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 13, 2022	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of
Schools:

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

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

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

Redwood Empire Schools Insurance Group

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

Signed

Date of Meeting: Jun 13, 2022

_____ Clerk/Secretary of the Governing Board

(Original signature required)

For additional information on this certification, please contact:

Name:	_____ Anne Kopache
Title:	_____ Chief Business Official
Telephone:	_____ 707-433-1375 ex122
E-mail:	_____ akopache@alexandervalleyusd.org

Alexander Valley Union School District

2022-23 Budget

Appendix A

Criteria and Standards

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):

106.04
District's ADA Standard Percentage Level: 3.0%

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2019-20)	District Regular	105	107	
	Charter School	0		
	Total ADA	105	107	N/A
Second Prior Year (2020-21)	District Regular	105	107	
	Charter School			
	Total ADA	105	107	N/A
First Prior Year (2021-22)	District Regular	111	107	
	Charter School		0	
	Total ADA	111	107	3.6%
Budget Year (2022-23)	District Regular	106		
	Charter School	0		
	Total ADA	106		

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

Families moved from the area due to wildfire relocation and the pandemic.

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):

106.0

District's Enrollment Standard Percentage Level:

3.0%

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	108	112		
	Charter School				
	Total Enrollment	108	112		
Second Prior Year (2020-21)	District Regular	114	115		
	Charter School				
	Total Enrollment	114	115		
First Prior Year (2021-22)	District Regular	114	113		
	Charter School				

	Total Enrollment	114	113	0.9%	Met
Budget Year (2022-23)					
	District Regular	109			
	Charter School				
	Total Enrollment	109			

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 Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2019-20)	District Regular	107	112	
	Charter School		0	
	Total ADA/Enrollment	107	112	95.3%
Second Prior Year (2020-21)	District Regular	107	115	
	Charter School	0		
	Total ADA/Enrollment	107	115	92.9%
First Prior Year (2021-22)	District Regular	107	113	
	Charter School			
	Total ADA/Enrollment	107	113	94.7%
Historical Average Ratio:				94.3%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): 94.8%

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	106	109		
	Charter School	0			
	Total ADA/Enrollment	106	109		
1st Subsequent Year (2023-24)	District Regular	109	112		
	Charter School				
	Total ADA/Enrollment	109	112		
2nd Subsequent Year (2024-25)	District Regular	109	112		
	Charter School		0		
	Total ADA/Enrollment	109	112		

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

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

- 1a. STANDARD NOT MET - Projected P-2 ADA to enrollment ratio is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

Attendance has been the focus for the staff. The pandemic impacted the ratio in the past two fiscal years however attendance rates are expected to return to normal in subsequent years.

4. CRITERION: LCFF Revenue

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

- LCFF Revenue
- Basic Aid
- Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: Basic Aid

4A1. Calculating the District's LCFF Revenue Standard

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

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

Projected LCFF Revenue

	Prior Year (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	107.05	106.04	108.73	109.29
b. Prior Year ADA (Funded)		107.05	106.04	108.73
c. Difference (Step 1a minus Step 1b)		(1.01)	2.69	.56
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(.94%)	2.54%	.52%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding				
b1. COLA percentage				
b2. COLA amount (proxy for purposes of this criterion)		0.00	0.00	0.00
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		0.0%	0.0%	0.0%
Step 3 - Total Change in Population and Funding Level				
(Step 1d plus Step 2c)		-0.9%	2.5%	0.5%
LCFF Revenue Standard (Step 3, plus/minus 1%):		N/A	N/A	N/A

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year (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)	1,725,974.00	1,760,493.00	1,795,703.00	1,831,617.00
Percent Change from Previous Year		2.00%	2.00%	2.00%
Basic Aid Standard (percent change from previous year, plus/minus 1%):		1.00% to 3.00%	1.00% to 3.00%	1.00% to 3.00%

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)	2,045,712.00	2,080,231.00	2,115,777.00	2,151,803.00
District's Projected Change in LCFF Revenue:		1.69%	1.71%	1.70%
Basic Aid Standard		1.00% to 3.00%	1.00% to 3.00%	1.00% to 3.00%
Status:		Not Met	Not Met	Not Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

The ratio is within the Basic Aid Standard. The criterion is met.

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)			Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits	Total Expenditures		
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)		
Third Prior Year (2019-20)	1,577,823.93	1,964,505.40		80.3%
Second Prior Year (2020-21)	1,715,369.34	2,100,255.57		81.7%
First Prior Year (2021-22)	1,811,094.00	2,389,545.33		75.8%
	Historical Average Ratio:			79.3%

District's Reserve Standard Percentage (Criterion 10B, Line 4): District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
	5.0%	5.0%	5.0%
	74.3% to 84.3%	74.3% to 84.3%	74.3% to 84.3%

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

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)			Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits	Total Expenditures			
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)			
	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)			
Budget Year (2022-23)	1,940,410.00	2,408,123.00		80.6%	Met
1st Subsequent Year (2023-24)	1,975,889.00	2,455,295.00		80.5%	Met
2nd Subsequent Year (2024-25)	2,010,166.00	2,501,557.00		80.4%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	(.94%)	2.54%	.52%
2. District's Other Revenues and Expenditures			
Standard Percentage Range (Line 1, plus/minus 10%):	-10.94% to 9.06%	-7.46% to 12.54%	-9.48% to 10.52%
3. District's Other Revenues and Expenditures			
Explanation Percentage Range (Line 1, plus/minus 5%):	-5.94% to 4.06%	-2.46% to 7.54%	-4.48% to 5.52%

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)	45,167.40		
Budget Year (2022-23)	31,508.00	(30.24%)	Yes

1st Subsequent Year (2023-24)	31,508.00	0.00%	No
2nd Subsequent Year (2024-25)	31,508.00	0.00%	No

Explanation:
(required if Yes)

Federal pandemic relief funding is included in the 2021-22 fiscal year.

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

First Prior Year (2021-22)	239,552.00		
Budget Year (2022-23)	147,329.00	(38.50%)	Yes
1st Subsequent Year (2023-24)	150,037.00	1.84%	No
2nd Subsequent Year (2024-25)	153,035.00	2.00%	No

Explanation:
(required if Yes)

State pandemic relief funding is included in the 2021-22 fiscal year.

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

First Prior Year (2021-22)	217,686.00		
Budget Year (2022-23)	173,654.00	(20.23%)	Yes
1st Subsequent Year (2023-24)	173,931.00	.16%	No
2nd Subsequent Year (2024-25)	174,031.00	.06%	No

Explanation:
(required if Yes)

Alexander Valley School Parent Club donations and Jogathon funds are included in the 2021-22 fiscal year. The 2022-23 budget does not reflect those funds in subsequent budget years.

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

First Prior Year (2021-22)	110,250.77		
Budget Year (2022-23)	103,967.00	(5.70%)	No
1st Subsequent Year (2023-24)	106,566.00	2.50%	No
2nd Subsequent Year (2024-25)	109,231.00	2.50%	No

Explanation:
(required if Yes)

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

First Prior Year (2021-22)	589,752.92		
Budget Year (2022-23)	383,088.00	(35.04%)	Yes
1st Subsequent Year (2023-24)	392,665.00	2.50%	No
2nd Subsequent Year (2024-25)	402,482.00	2.50%	No

Explanation:
(required if Yes)

One-time contracts for services were budgeted in the 2021-22 fiscal year and are not included in subsequent years.

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)	502,405.40		
Budget Year (2022-23)	352,491.00	(29.84%)	Not Met
1st Subsequent Year (2023-24)	355,476.00	.85%	Met
2nd Subsequent Year (2024-25)	358,574.00	.87%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2021-22)	700,003.69		
Budget Year (2022-23)	487,055.00	(30.42%)	Not Met
1st Subsequent Year (2023-24)	499,231.00	2.50%	Met
2nd Subsequent Year (2024-25)	511,713.00	2.50%	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)

Federal pandemic relief funding is included in the 2021-22 fiscal year.

Explanation:

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

State pandemic relief funding is included in the 2021-22 fiscal year.

Explanation:

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

Alexander Valley School Parent Club donations and Jogathon funds are included in the 2021-22 fiscal year. The 2022-23 budget does not reflect those funds in subsequent budget years.

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

Explanation:

Books and Supplies
(linked from 6B)

if NOT met)

Explanation:

Services and Other Exps

(linked from 6B

if NOT met)

One-time contracts for services were budgeted in the 2021-22 fiscal year and are not included in subsequent years.

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)

2,621,262.00

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

2,621,262.00	78,637.86	0.00	Not Met
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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)
x	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)	364,558.63	375,085.28	229,067.28
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	915,147.49	585,969.96	344,715.96
	d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	(2,383.25)	(.04)	0.00
	e. Available Reserves (Lines 1a through 1d)	1,277,322.87	961,055.20	573,783.24
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	2,399,808.58	2,558,924.01	2,839,756.05
	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)	2,399,808.58	2,558,924.01	2,839,756.05
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	53.2%	37.6%	20.2%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):		17.7%	12.5%	6.7%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2019-20)	176,555.38	2,003,384.40	N/A	Met
Second Prior Year (2020-21)	(135,855.82)	2,134,401.57	6.4%	Met
First Prior Year (2021-22)	(382,179.33)	2,398,436.33	15.9%	Not Met
Budget Year (2022-23) (Information only)	(318,966.00)	2,430,123.00		

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)

A large one time service contract combined with delays in property tax recording at the county level resulted in increased expenses and less than expected revenue.

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
	Third Prior Year (2019-20)	1,381,589.19	1,530,939.52	
Second Prior Year (2020-21)	1,546,352.52	1,707,494.90	N/A	Met
First Prior Year (2021-22)	1,530,571.65	1,571,639.08	N/A	Met
Budget Year (2022-23) (Information only)	1,189,459.75			

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.)	106	109	109
District's Reserve Standard Percentage Level:	5%	5%	5%

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)	2,739,178.00	2,792,081.00	2,844,192.00

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)	2,739,178.00	2,792,081.00	2,844,192.00
4.	Reserve Standard Percentage Level	5%	5%	5%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	136,958.90	139,604.05	142,209.60
6.	Reserve Standard - by Amount (\$75,000 for districts with 0 to 1,000 ADA, else 0)	75,000.00	75,000.00	75,000.00
7.	District's Reserve Standard (Greater of Line B5 or Line B6)	136,958.90	139,604.05	142,209.60

10C. Calculating the District's Budgeted Reserve Amount

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years.
All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	136,959.00	140,204.00	142,835.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	67,281.75	10,079.75	55,521.75
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	8,079.28	9,200.00	9,400.00
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)	212,320.03	159,483.75	207,756.75
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	7.75%	5.71%	7.30%
District's Reserve Standard (Section 10B, Line 7):	136,958.90	139,604.05	142,209.60
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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)	(164,942.00)			
Budget Year (2022-23)	(62,118.00)	(102,824.00)	(62.3%)	Not Met
1st Subsequent Year (2023-24)	(62,891.00)	773.00	1.2%	Met
2nd Subsequent Year (2024-25)	(64,149.00)	1,258.00	2.0%	Met

1b. **Transfers In, General Fund ***

First Prior Year (2021-22)	11,750.00			
Budget Year (2022-23)	11,750.00	0.00	0.0%	Met
1st Subsequent Year (2023-24)	12,000.00	250.00	2.1%	Met
2nd Subsequent Year (2024-25)	12,500.00	500.00	4.2%	Met

1c. **Transfers Out, General Fund ***

First Prior Year (2021-22)	8,891.00			
Budget Year (2022-23)	22,000.00	13,109.00	147.4%	Met
1st Subsequent Year (2023-24)	22,000.00	0.00	0.0%	Met
2nd Subsequent Year (2024-25)	22,000.00	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)

Special Education costs are expected to decrease in the next fiscal year due to students exiting the program

1b. MET - Projected transfers in have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:

(required if NOT met)

1c. MET - Projected transfers out have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:

(required if NOT met)

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

Project Information:

(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Yes

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

Type of Commitment	# of Years	SACS Fund and Object Codes Used For:		Principal Balance
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2022-23
Leases				
Certificates of Participation				
General Obligation Bonds	28	Fund 51-Bond Interest and Redemption Fund	Object 7400	5,440,000

Supp Early Retirement Program			0
State School Building Loans			
Compensated Absences	N/A	Fund 01 - General Fund	Object 2xxx 52,456

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

TOTAL:			5,492,456

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	312,300	235,800	235,800	235,800
Supp Early Retirement Program				
State School Building Loans			0	
Compensated Absences	0		0	
Other Long-term Commitments (continued):				
Total Annual Payments:	312,300	235,800	235,800	235,800
Has total annual payment increased over prior year (2021-22)?		No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

1a. No - Annual payments for long-term commitments have not increased in one or more of the budget and two subsequent fiscal years.

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

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)

[Empty text box for explanation]

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:

There are two remaining retirees participating in OPEB benefits. The contract does not allow for any other participants at this time.

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

Actuarial

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

Self-Insurance Fund	Governmental Fund

governmental fund

0	74,547
---	--------

4. OPEB Liabilities

Data must be entered.

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

110,775.00
110,775.00
Actuarial
Jan 20, 2022

5. OPEB Contributions

- a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method
- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)
- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
- d. Number of retirees receiving OPEB benefits

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)
9,748.00	10,000.00	11,000.00
2.00	2.00	2.00

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

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

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

No

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

--

3. Self-Insurance Liabilities

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

4. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
- b. Amount contributed (funded) for self-insurance programs

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

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	9.5	9.5	9.5	9.5

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

Negotiations Settled

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

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

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:	Jul 01, 2022	End Date:	Jun 30, 2023
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5. Salary settlement:

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

Is the cost of salary settlement included in the budget and multiyear

--	--	--

projections (MYPs)?

Yes	Yes	Yes
-----	-----	-----

One Year Agreement

Total cost of salary settlement	58156	28240	28928
% change in salary schedule from prior year	3.0%		

or

Multiyear Agreement

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

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

Negotiations Not Settled

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

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

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:

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

Certificated (Non-management) Step and Column Adjustments

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

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Certificated (Non-management) Attrition (layoffs and retirements)			
1. Are savings from attrition included in the budget and MYPs?			
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?			

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	7.8	7.3	7.3	7.3

Classified (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

Negotiations Settled

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

Yes
Mar 08, 2022
Yes

If Yes, date of budget revision board adoption:

Mar 14, 2022

4. Period covered by the agreement:

Begin Date:

Jul 01, 2022

End Date:

Jun 30, 2023

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

Negotiations Not Settled

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

--

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

7. Amount included for any tentative salary schedule increases

--	--	--

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

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

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

--	--	--

2. Total cost of H&W benefits

--	--	--

3. Percent of H&W cost paid by employer

--	--	--

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

--	--	--

Classified (Non-management) Prior Year Settlements

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

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

--	--	--

If Yes, explain the nature of the new costs:

--

Classified (Non-management) Step and Column Adjustments

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

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

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

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

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

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	1.	1.	1.	1.

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

N/A

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

Budget Year	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)?

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

Negotiations Not Settled

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

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

4. Amount included for any tentative salary schedule increases

--	--	--

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

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

Management/Supervisor/Confidential

Step and Column Adjustments

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

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

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

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

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Jun 13, 2022

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

Alexander Valley Union School District

2022-23 Budget

Appendix B

State Standardized
Account Code Structure
(SACS) Forms

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)	107.05	107.05	107.05	106.04	106.04	106.04
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)						
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)	107.05	107.05	107.05	106.04	106.04	106.04
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	107.05	107.05	107.05	106.04	106.04	106.04
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					11,750.00	22,000.00		
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	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					22,000.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	80,000.00		
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	11,750.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					80,000.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	113,750.00	113,750.00		

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)	
A. REVENUES									
1) LCFF Sources		8010-8099	2,033,712.00	0.00	2,033,712.00	2,068,231.00	0.00	2,068,231.00	1.7%
2) Federal Revenue		8100-8299	0.00	45,167.40	45,167.40	0.00	31,508.00	31,508.00	-30.2%
3) Other State Revenue		8300-8599	19,507.00	220,045.00	239,552.00	21,096.00	126,233.00	147,329.00	-38.5%
4) Other Local Revenue		8600-8799	116,230.00	101,456.00	217,686.00	72,198.00	101,456.00	173,654.00	-20.2%
5) TOTAL, REVENUES			2,169,449.00	366,668.40	2,536,117.40	2,161,525.00	259,197.00	2,420,722.00	-4.6%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	986,315.00	61,185.97	1,047,500.97	1,038,911.00	50,275.00	1,089,186.00	4.0%
2) Classified Salaries		2000-2999	387,408.00	90,196.39	477,604.39	424,301.00	70,424.00	494,725.00	3.6%
3) Employee Benefits		3000-3999	437,371.00	168,385.00	605,756.00	477,198.00	169,014.00	646,212.00	6.7%
4) Books and Supplies		4000-4999	99,358.00	10,892.77	110,250.77	96,152.00	7,815.00	103,967.00	-5.7%
5) Services and Other Operating Expenditures		5000-5999	479,093.33	110,659.59	589,752.92	371,561.00	11,527.00	383,088.00	-35.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,389,545.33	441,319.72	2,830,865.05	2,408,123.00	309,055.00	2,717,178.00	-4.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(220,096.33)	(74,651.32)	(294,747.65)	(246,598.00)	(49,858.00)	(296,456.00)	0.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	11,750.00	0.00	11,750.00	11,750.00	0.00	11,750.00	0.0%
b) Transfers Out		7600-7629	8,891.00	0.00	8,891.00	22,000.00	0.00	22,000.00	147.4%
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	(164,942.00)	164,942.00	0.00	(62,118.00)	62,118.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(162,083.00)	164,942.00	2,859.00	(72,368.00)	62,118.00	(10,250.00)	-458.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(382,179.33)	90,290.68	(291,888.65)	(318,966.00)	12,260.00	(306,706.00)	5.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	1,571,639.08	65,283.50	1,636,922.58	1,189,459.75	155,574.18	1,345,033.93	-17.8%

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)			1,571,639.08	65,283.50	1,636,922.58	1,189,459.75	155,574.18	1,345,033.93	-17.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,571,639.08	65,283.50	1,636,922.58	1,189,459.75	155,574.18	1,345,033.93	-17.8%
2) Ending Balance, June 30 (E + F1e)			1,189,459.75	155,574.18	1,345,033.93	870,493.75	167,834.18	1,038,327.93	-22.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	600.00	0.00	600.00	600.00	0.00	600.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	19,863.79	0.00	19,863.79	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	155,574.18	155,574.18	0.00	167,834.18	167,834.18	7.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	682,292.00	0.00	682,292.00	665,653.00	0.00	665,653.00	-2.4%
Reserve for Special Education Extraordinary Costs	0000	9780	45,000.00		45,000.00			0.00	
Reserve for Curriculum Adoption and Enrichment	0000	9780	90,000.00		90,000.00			0.00	
Subsequent Year Cash Flow Reserve	0000	9780	547,292.00		547,292.00			0.00	
Reserve for Special Education Extraordinary Costs	0000	9780			0.00	45,000.00		45,000.00	
Reserve for Curriculum Adoption and Enrichment	0000	9780			0.00	90,000.00		90,000.00	
Subsequent Year Cash Flow Reserve	0000	9780			0.00	530,653.00		530,653.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	141,988.00	0.00	141,988.00	136,959.00	0.00	136,959.00	-3.5%
Unassigned/Unappropriated Amount		9790	344,715.96	0.00	344,715.96	67,281.75	0.00	67,281.75	-80.5%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	1,497,702.78	(53,178.01)	1,444,524.77				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	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	5,406.00	15,734.00	191.0%
3) Employee Benefits		3000-3999	1,805.00	5,432.00	200.9%
4) Books and Supplies		4000-4999	230.00	550.00	139.1%
5) Services and Other Operating Expenditures		5000-5999	1,450.00	1,450.00	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			8,891.00	23,166.00	160.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(8,891.00)	(23,166.00)	160.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	8,891.00	22,000.00	147.4%
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			8,891.00	22,000.00	147.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(1,166.00)	New
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,862.72	3,862.72	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,862.72	3,862.72	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,862.72	3,862.72	0.0%
2) Ending Balance, June 30 (E + F1e)			3,862.72	2,696.72	-30.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	100.00	0.00	-100.0%
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	3,762.72	2,696.72	-28.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,938.89		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	100.00		
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			3,038.89		
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					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			3,038.89		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	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					
Child Nutrition Programs		8520	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					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	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					
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			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	12,000.00	12,000.00	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	300.00	300.00	0.0%
5) TOTAL, REVENUES			12,300.00	12,300.00	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	2,000.00	2,000.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	13,500.00	8,000.00	-40.7%
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			15,500.00	10,000.00	-35.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,200.00)	2,300.00	-171.9%
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)			(3,200.00)	2,300.00	-171.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,587.01	12,387.01	-20.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,587.01	12,387.01	-20.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,587.01	12,387.01	-20.5%
2) Ending Balance, June 30 (E + F1e)			12,387.01	14,687.01	18.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	12,387.01	14,687.01	18.6%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	12,357.30		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			12,357.30		
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					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			12,357.30		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	12,000.00	12,000.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			12,000.00	12,000.00	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	300.00	300.00	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			300.00	300.00	0.0%
TOTAL, REVENUES			12,300.00	12,300.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%

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	3,000.00	1,000.00	-66.7%
5) TOTAL, REVENUES			3,000.00	1,000.00	-66.7%
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)			3,000.00	1,000.00	-66.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	250,000.00	80,000.00	-68.0%
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			(250,000.00)	(80,000.00)	-68.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(247,000.00)	(79,000.00)	-68.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	334,079.28	87,079.28	-73.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			334,079.28	87,079.28	-73.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			334,079.28	87,079.28	-73.9%
2) Ending Balance, June 30 (E + F1e)			87,079.28	8,079.28	-90.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	80,000.00	0.00	-100.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	7,079.28	8,079.28	14.1%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	85,079.95		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			85,079.95		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	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)			85,079.95		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	3,000.00	1,000.00	-66.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,000.00	1,000.00	-66.7%
TOTAL, REVENUES			3,000.00	1,000.00	-66.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	250,000.00	80,000.00	-68.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			250,000.00	80,000.00	-68.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

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			76,487.62		
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)			76,487.62		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	700.00	700.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			700.00	700.00	0.0%
TOTAL, REVENUES			700.00	700.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	11,750.00	11,750.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			11,750.00	11,750.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. 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	14,482.00	0.00	-100.0%
5) TOTAL, REVENUES			14,482.00	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	2,045.00	0.00	-100.0%
6) Capital Outlay		6000-6999	4,638,787.82	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,640,832.82	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,626,350.82)	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)			(4,626,350.82)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,626,350.82	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,626,350.82	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,626,350.82	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,254,192.68		
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			1,254,192.68		
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)			1,254,192.68		
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	14,482.00	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
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	18,600.00	18,200.00	-2.2%
5) TOTAL, REVENUES			18,600.00	18,200.00	-2.2%
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	105,000.00	0.00	-100.0%
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			105,000.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(86,400.00)	18,200.00	-121.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(86,400.00)	18,200.00	-121.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	95,075.35	8,675.35	-90.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			95,075.35	8,675.35	-90.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			95,075.35	8,675.35	-90.9%
2) Ending Balance, June 30 (E + F1e)			8,675.35	26,875.35	209.8%
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	8,675.35	26,875.35	209.8%
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	3,764.57		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3,764.57		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			3,764.57		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	600.00	200.00	-66.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	18,000.00	18,000.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			18,600.00	18,200.00	-2.2%
TOTAL, REVENUES			18,600.00	18,200.00	-2.2%

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	926,892.00	500.00	-99.9%
5) TOTAL, REVENUES			926,892.00	500.00	-99.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	65,700.00	25,000.00	-61.9%
6) Capital Outlay		6000-6999	1,130,426.00	80,000.00	-92.9%
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			1,196,126.00	105,000.00	-91.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(269,234.00)	(104,500.00)	-61.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	250,000.00	80,000.00	-68.0%
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			250,000.00	80,000.00	-68.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(19,234.00)	(24,500.00)	27.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	126,665.07	107,431.07	-15.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			126,665.07	107,431.07	-15.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			126,665.07	107,431.07	-15.2%
2) Ending Balance, June 30 (E + F1e)			107,431.07	82,931.07	-22.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	107,431.07	82,931.07	-22.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	125,259.71		
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			125,259.71		
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)			125,259.71		
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					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
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%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	500.00	500.00	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	926,392.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			926,892.00	500.00	-99.9%
TOTAL, REVENUES			926,892.00	500.00	-99.9%
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%

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	227,804.91	227,804.91	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			227,804.91	227,804.91	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			227,804.91	227,804.91	0.0%
2) Ending Balance, June 30 (E + F1e)			227,804.91	227,804.91	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	227,804.91	227,804.91	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		