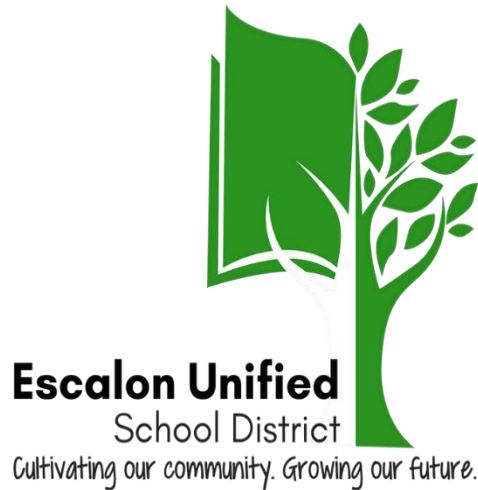


**1520 E. Yosemite Ave.  
Escalon, CA 95320  
(209) 838-3591**

**2022-2023  
Budget**



## **Mission Statement**

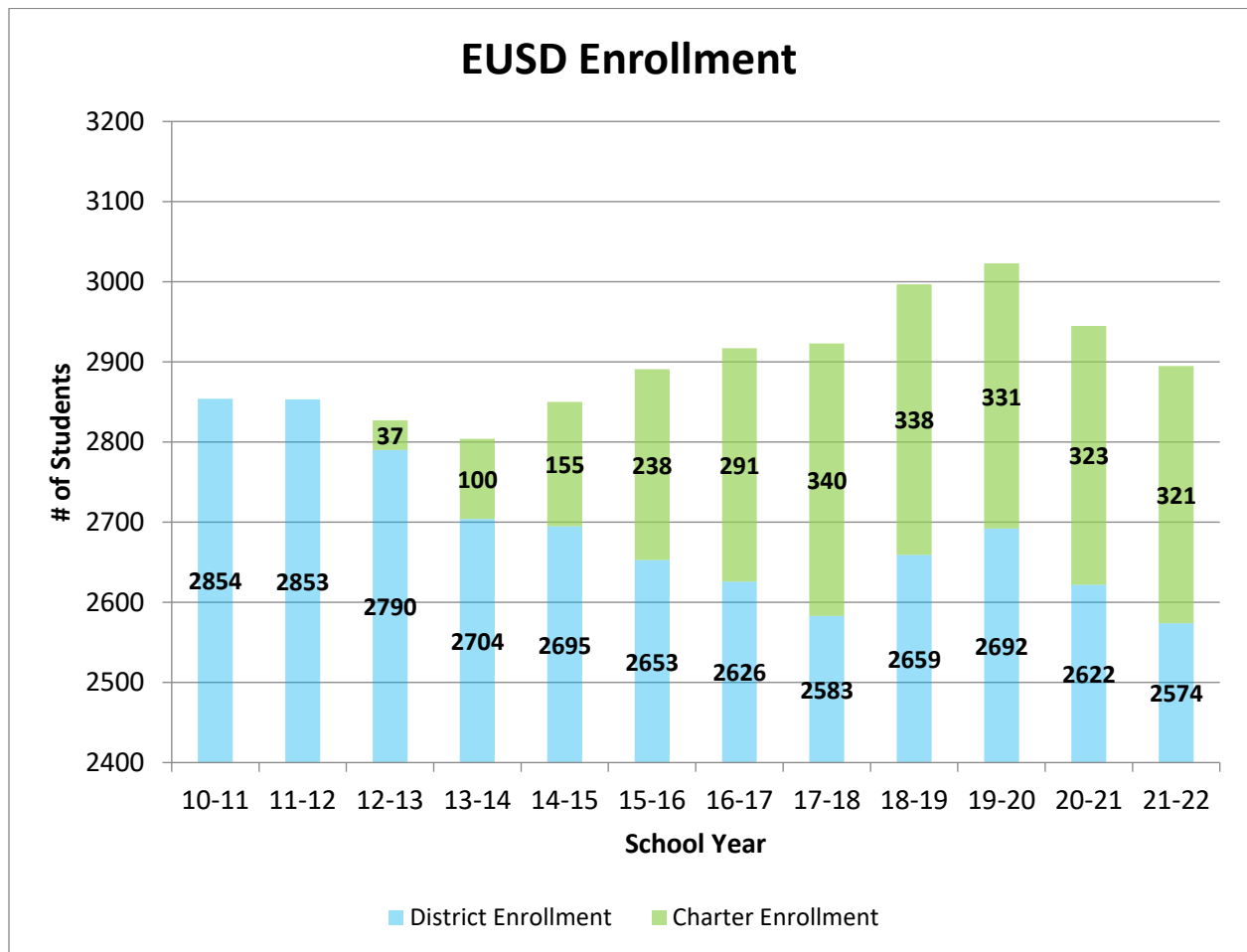
**We will serve and connect with all students.**

## **Vision Statement**

**Our school community knows the value of working together to build positive and productive relationships. We maintain high expectations and a rigorous and relevant academic focus for all learners, including students and staff, through purposeful, collaborative relationships. Our school community is highly literate, innovative and understands the need for continuous self-improvement in their pursuit of excellence. We are inspired and prepared to thrive amidst academic, social, and emotional challenges.**

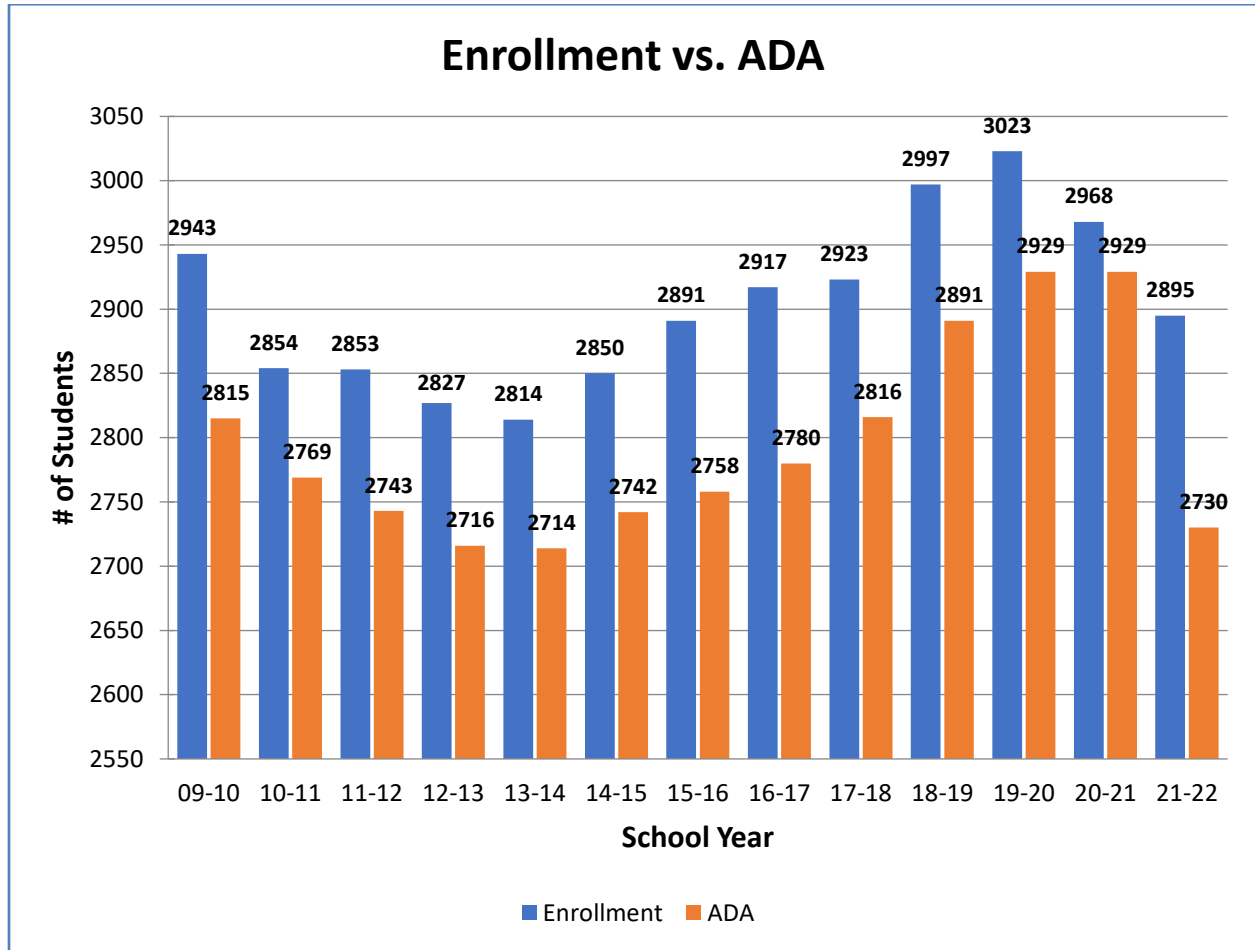
# Escalon Unified School District Student Enrollment History

**TOTAL STUDENT ENROLLMENT**  
**(October Enrollment statistics)**



# Escalon Unified School District Attendance vs. Enrollment

October Enrollment and Second Period ADA



## **Introduction to the District Budget**

**A school district budget is a working document that authorizes the district to accept revenue and incur expenditures in order to deliver its educational program to the students of Escalon Unified. The budget is a statement made by a district board of trustees regarding what it holds as important to the education of its students. It is an effective planning document, when aligned with the Local Control Accountability Plan (LCAP), which enables the board and staff to identify expenditure programs and the revenues that support them, and to plan the most effective delivery system to implement programs.**

### **The General Fund**

**It is in the District's Budget and LCAP that the educational program of the District is revealed. General Fund Revenues are made clear; and educational priorities reflected in the LCAP are provided for through the General Fund Budget.**

**The information required to build the District's General Fund budget consists primarily of enrollment and attendance data, staffing requirements, federal, state, and local revenue projections, and the historical and prospective assessment of revenues and expenditures. This information is compiled on the following pages and is reflected in the budget assumptions for the coming fiscal and school year.**

## Organization of the Budget

School district budgets are divided into funds. The Escalon Unified School District uses the following funds:

| <b>FUND</b>                                      | <b>Fund Number</b> | <b>PURPOSE</b>  |
|--|--------------------|---|
| General Fund                                     | 01                 | To deliver the District's education program. Most of the District's revenues and expenditures are recorded in this fund. Includes both unrestricted and restricted dollars. |
| Student Activity Fund                            | 08                 | To account for student body funds.  |
| Charter School Fund                              | 09                 | To deliver the Charter School education program.  |
| Cafeteria Fund                                   | 13                 | To provide for District food services.  |
| Deferred Maintenance Fund                        | 14                 | To meet maintenance needs deferred from prior years.  |
| Transportation Equipment Fund                    | 15                 | To meet transportation equipment needs.   |
| Special Reserve (Other)                          | 17                 | To provide for general operating purposes.  |
| Building Fund                                    | 21                 | To account separately for proceeds from the sale of bonds and may not be used for any purposes other than those for which the bonds were issued.                            |
| Capital Facilities Fund (Developer Fees)         | 25                 | To provide for facilities projects made necessary by enrollment growth.   |
| State Facility Funds                             | 35                 | To account for state facilities funding.  |
| Special Reserve for Capital Outlay Projects Fund | 40                 | To provide for capital improvement projects.  |
| Bond Interest and Redemption Fund                | 51                 | To provide for the repayment of G.O. Bonds.   |
| Self-Insurance Fund                              | 67                 | To pay deductibles for insurance claims.  |

# General Fund Revenues, 2022-2023

## 81.45% of the District's Revenues are generated from the LCFF

Most of the District's General Fund revenue is generated from the State of California's Local Control Funding Formula (LCFF), which yields funds based on a pre-determined dollar amount multiplied by the average number of students at four different grade levels who are in attendance throughout the school year (ADA). Public education -- unlike any other public agency -- receives most of its revenue based on the population it serves.

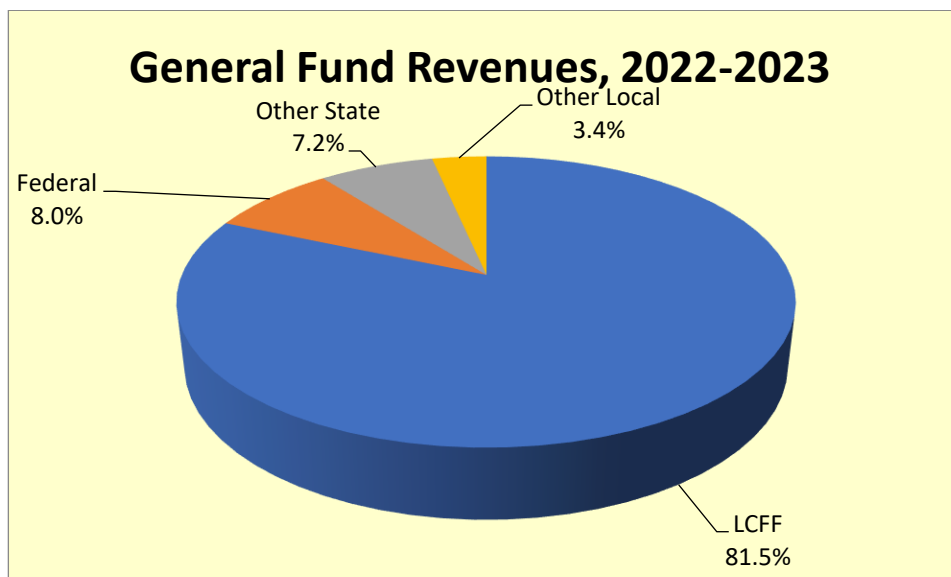
The state's Local Control Funding Formula rolls a majority of the state's previous categorical funding into the LCFF. LCFF is made up of three grant components: base, supplemental and concentration. When fully implemented, all districts will receive the same per-student base amount for each of the four grade level spans. Districts will receive supplemental and concentration grants based on the number of unduplicated pupils: students receiving free or reduced meals, English Learner students and Foster care students.

Federal revenue is usually a small portion of the entire District income but has increased greatly this year due to restricted COVID funding. Most of the federal income is restricted since it must be expended for purposes that are determined by the Federal Government, not the local Board of Education.

The District's total available resources in the budget year include a "beginning balance," which reflects an unexpended carryover balance from the prior fiscal year.

### General Fund Revenues, 2022-2023 in millions

|             |       |
|-------------|-------|
| LCFF        | 26.62 |
| Federal     | 2.61  |
| Other State | 2.34  |
| Other Local | 1.11  |
| TOTAL       | 32.68 |



## **School District Budgets are Not Static Documents**

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California school district revenues and expenditures are subject to constant change. School district budgets are not static documents, but instead are constantly being revised to respond to decisions at the state and federal level, as well as to the expenditure needs of the local agency.

Acceptance of the constant revision in district numbers is one of the biggest challenges in understanding a local agency budget. **Yesterday's numbers many times are not today's numbers**; it almost seems as if someone is making up the statistics. But while there is a base cost of service, school districts operate on such a narrow income margin that even a small swing in revenues or costs can have a major impact on local agency decisions.

School district budgets are initially adopted in June of each year, but the changes in revenue and expense occur so often during the year that almost every school board meeting will include some new change in either district income or expense. The cycle of budget changes, however, has some rhythm so that it is possible to identify by month the most significant budget change dates.

Historic revenues present an opportunity for the state to further support education and opportunity for all kids, recruit and retain a well-prepared educator workforce, and reinforce the fiscal stability of the public school system. The May Revision builds upon the Governor's Budget by including a comprehensive package of investments to support these priorities. The Administration's revised spending plan further accelerates the implementation of the California for All Kids plan, which is a whole-child support framework designed to target inequities in educational outcomes among students from different demographic backgrounds, and empower parents and families with more options and more services.

The May Revision includes total funding of \$128.3 billion (\$78.4 billion General Fund and \$49.9 billion other funds) for all K-12 education programs.

### **Revenues and Proposition 98**

The significant increase in revenues projected for 2020-21, 2021-22, and 2022-23 results in a corresponding increase in resources for K-14 schools. Proposition 98 is estimated to be \$96.1 billion in 2020-21, \$110.2 billion in 2021-22, and \$110.3 billion in 2022-23, representing a three-year increase in the minimum Guarantee of \$19.6 billion over the level estimated in the Governor's Budget. These funding levels include property tax decreases of \$32 million in 2020-21, \$659 million in 2021-22, and \$804 million in 2022-23.

### **Proposition 98 Rainy Day Fund**

The Governor's Budget projected a total of \$9.7 billion in total payments to the Public School System Stabilization Account between 2020-21, 2021-22, and 2022-23. Although General Fund revenues are projected to increase at May Revision, capital gains revenues have decreased as a share of total funds, bringing these required payments (and the total Account balance) to a total of \$9.5 billion.



There is a statutory cap of 10 percent on school district reserves in fiscal years immediately succeeding those in which the balance in the Account is equal to or greater than 3 percent of the total K-12 share of the Proposition 98 Guarantee. The balance of \$7.3 billion in 2021-22 triggers school district reserve caps beginning in 2022-23.

## **LCFF**

At May Revision, the 2022-23 cost-of-living adjustment is updated to 6.56 percent, now the largest cost-of-living adjustment in the history of LCFF. Additionally, to help local educational agencies address ongoing fiscal pressures, staffing shortages, and other operational needs, the May Revision includes \$2.1 billion ongoing Proposition 98 General Fund to increase LCFF base funding. This discretionary, ongoing increase is an important resource for all local educational agencies to mitigate the impacts of rising pension obligations, increased costs for goods and services, and other ongoing local budget concerns.

During the 2021-22 school year, local educational agencies strived to maintain safe access to in-person instruction in public schools. However, the Delta and Omicron surges resulted in significant student and staff absences and maintaining both in-person and distance learning educational options proved difficult with fewer staff and temporarily high demand for distance learning. To mitigate the fiscal impacts associated with increased absences during the 2021-22 academic year, the May Revision includes further fiscal protections for schools that experienced significant attendance declines in 2021-22 due to the impacts of the Delta and Omicron surges.

To minimize reductions in LCFF funding that would otherwise result due to increased absences, the May Revision proposes allowing all classroom-based local educational agencies to be funded at the greater of their current year average daily attendance or their current year enrollment adjusted for pre-COVID-19 absence rates in the 2021-22 fiscal year. Specifically, the May revision enables local educational agencies to utilize a modified version of 2021-22 average daily attendance to determine their 2021-22 LCFF allocations. The May Revision also proposes further modifying the three-year rolling average to conform with this adjustment. The total ongoing costs associated with these policies is estimated to be \$3.3 billion ongoing Proposition 98 General Fund and \$463 million one-time Proposition 98 General Fund.

## **Discretionary Block Grant**

Local educational agencies have indicated that increasing operational costs, including increasing pension contribution costs, are challenging their operational capacities. To assist districts in responding to these external pressures, the May Revision includes \$8 billion one-time Proposition 98 General Fund in discretionary funds, allocated on a per-pupil basis. It is the intent of the Administration that schools will use these one-time funds for purposes, including, but not limited to, protecting staffing levels, addressing student learning challenges, and supporting the mental health and wellness needs of students and staff. Funds received by K-12 local educational agencies will offset applicable mandates debt owed to those entities.

## CalSTRS/CalPERS

The Governor's May Revision does not include any new funding for the California State Teachers' Retirement System (CalSTRS) or the California Public Employees' Retirement System (CalPERS) for school districts. This reaffirms the current best CalSTRS employer rate estimate for 2022-2023 of 19.10% A year to year increase of 2.18% The CalPERS board approved an employer contribution rate for the 2022-2023 school year at 25.37% A year to year increase of 2.46%.

| CalSTRS  | 14-15 | 15-16  | 16-17  | 17-18  | 18-19  | 19-20  | 20-21  | 21-22  | 22-23  |
|----------|-------|--------|--------|--------|--------|--------|--------|--------|--------|
| Employee | 8.15% | 9.2%   | 10.25% | 10.25% | 10.25% | 10.25% | 10.25% | 10.25% | 10.25% |
| Employer | 8.88% | 10.73% | 12.58% | 14.43% | 16.28% | 16.70% | 16.15% | 16.92% | 19.10% |

| CalPERS  | 16-17   | 17-18   | 18-19   | 19-20   | 20-21 | 21-22  | 22-23  |
|----------|---------|---------|---------|---------|-------|--------|--------|
| Employee | 7.0%    | 7.0%    | 7.0%    | 7.0%    | 7.0%  | 7.0%   | 7-8%   |
| Employer | 13.888% | 15.531% | 18.062% | 20.733% | 20.7% | 22.91% | 25.37% |

## Nutrition

The 2021 Budget Act included \$54 million ongoing Proposition 98 General Fund, and the 2022 Governor's Budget included an additional \$596 million ongoing Proposition 98 General Fund, to provide universal access to school meals for all K-12 students in California, beyond the expiration of the federal income eligibility waiver. The May Revision includes an additional \$611.8 million ongoing Proposition 98 General Fund to augment the state meal reimbursement rate sufficient to maintain meal reimbursement rates beginning in 2022-23. This higher rate of reimbursement will enable local educational agencies to continue offering higher-quality and more diverse meals for students. If the federal government extends the waiver that allows for the allocation of higher federal reimbursement rates, any unused state funding for rate increases in 2022-23 would instead be made available for school kitchen infrastructure grants.

## Expanded Learning Opportunities Program

The 2021 Budget Act included \$1 billion ongoing and \$753 million one-time Proposition 98 General Fund as the first of a multi-year investment plan to implement expanded-day, full-year instruction and enrichment for all elementary school students, with a focus on local educational agencies with the highest concentrations of low-income students, English language learners, and youth in foster care. At the release of the 2021 Budget Act, the state projected that full fiscal implementation of the program—would not take place until 2025-26. The 2022 Governor's Budget accelerated the implementation of this program by allocating an additional \$3.4 billion ongoing Proposition 98 General Fund to the Expanded Learning Opportunities Program, increasing total ongoing program funding to \$4.4 billion. The May Revision increases this investment by an additional \$403 million ongoing Proposition 98 General Fund, bringing the ongoing program total to \$4.8 billion, and full funding implementation (four years ahead of schedule) of \$2,500 for every low-income student, English language learner, and youth in foster care in the state. Consistent with the implementation plan outlined in the Governor's Budget, beginning in 2023-24, local educational agencies will be required to offer expanded learning opportunities to all

low-income students, English language learners, and youth in foster care, and local educational agencies with the highest concentrations of these students will be required to offer expanded learning opportunities to all elementary students.

### **Transitional Kindergarten**

The May Revision adjusts the costs to expand eligibility for transitional kindergarten, from all children turning five-years-old between September 2 and December 2 to all children turning five-years-old between September 2 and February 2, beginning in the 2022-23 school year, from \$639.2 million at the Governor's Budget to \$614 million General Fund at the May Revision.

### **Facilities**

The Kindergarten through Community College Public Education Facilities Bond Act of 2016 (Proposition 51), approved by voters in November 2016, authorized \$7 billion in state General Obligation bonds to support K-12 school facilities construction. These funds support new construction, modernization, retrofitting, career technical education, and charter school facility projects. The Governor's Budget allocated the remaining Proposition 51 bond funds—approximately \$1.4 billion—to support school construction projects and included approximately \$1.3 billion one-time General Fund in 2022-23 and \$925 million one-time General Fund in 2023-24 to support new construction and modernization projects through the School Facility Program.

The May Revision increases that investment by an additional \$1.8 billion General Fund, allocating \$2.2 billion one-time General Fund in 2021-22, \$1.2 billion one-time General Fund in 2023-24, and \$625 million one-time General Fund in 2024-25 to support new construction and modernization projects through the School Facility Program. The Administration's plan assumes the Office of Public School Construction continues to process applications according to its existing capacity.

The May Revision also includes approximately \$1.8 billion one-time Proposition 98 General Fund for schools to address outstanding school facility maintenance issues. These funds will enable local educational agencies to repair and restore classrooms, multipurpose areas, and school grounds and upgrade and/or replace inefficient and outdated cooling, heating, water, and other energy and resource systems to create greener educational spaces.

## Cycle of Budget Changes During a Typical School Year

|  |   |
|--|---|
| <b>June</b>                                    | Adoption of the state budget that determines the marginal change in school district revenues. In many cases it is the marginal revenue that has the most significant impact on district expenses.   |
| <b>Early September</b>                         | Recording of prior-year estimated actual expenses and determination of the estimated current-year beginning balance.  |
| <b>Late summer, fall, or winter</b>            | Conclusions of the district's collective bargaining agreement and determination of the final compensation amounts for district employees.   |
| <b>Early December</b>                          | Presentation to the Governing Board of the First Interim Report, which reflects district income and expense to October 31 and a projection of income and expense for the balance of the year.   |
| <b>September, October, January, and spring</b> | Calculation and recalculation of district ADA projections for the determination of current-year LCFF income. Income is determined based on the average attendance of students until the Second Principal Apportionment, which is about the early part of April. ADA fluctuations can have a dramatic impact on district income—a loss of just one ADA can mean the loss of over \$8,700 in revenue for the average school district. |
| <b>March</b>                                   | Presentation to the Governing Board of the Second Interim Report, which reflects district income and expense to January 31, and a projection of income and expense for the balance of the year. The Interim Reports show a projected net ending balance for the district, which is a very important indicator of district fiscal health.  |

These are just some of the important budget change points during a typical school year. Note that most of the list does not even include changes in the cost of district materials or supplies. A district budget must also be constantly revised to reflect the change from estimated to actual cost for goods and services. School district budgets, just like a home budget, must be revised to reflect updated expenditures on everything from the cost of accounting services to the cost of worker's compensation, from the cost of air conditioning to the cost of technology repairs.

**Accurate school district budgeting is a never-ending process**

# General Fund Expenditures, 2022-2023

## It takes people to teach students and more than 83% of the District's total expenditures are committed to the employees of the District

Most of the expenditures of the District are committed to the salaries and benefits for employees of the District. It takes people to teach students, and in Escalon Unified, 83.1% of the District's budgeted expenditures are for the services of District employees.

Employee salaries are divided into two separate line items—certificated and classified employees. Certificated employees include teachers, counselors, nurses, psychologists, and others who provide services that require credentials from the state of California as well as management employees which include principals, vice principals, instructional leaders, and district superintendents.

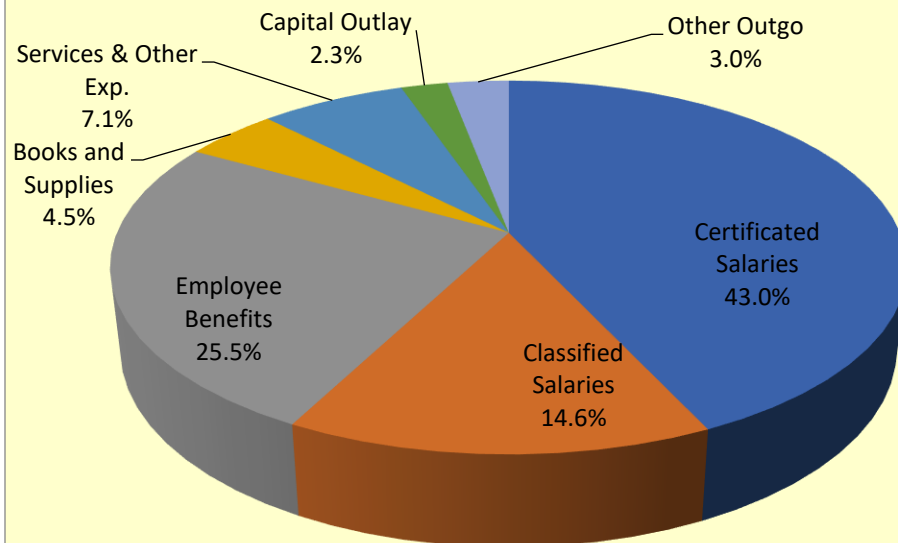
Classified employees include all of the support personnel in the District, including secretaries and clerical staff, paraprofessionals, bus drivers, maintenance, grounds, and custodial personnel as well as classified management personnel.

The employee benefits of the District represent 23% in the budget for expenses in areas such as medical, dental and life insurance plans, retirement, and workers' compensation expenses and other statutory costs.

### General Fund Expenditures, 2022-2023, in millions

|                                 |       |
|---------------------------------|-------|
| Certificated Salaries           | 14.26 |
| Classified Salaries             | 4.84  |
| Employee Benefits               | 8.46  |
| Books and Supplies              | 1.51  |
| Services & Other Operating Exp. | 2.34  |
| Capital Outlay                  | 0.75  |
| Other Outgo                     | 0.98  |
| TOTAL                           | 33.13 |

### General Fund Expenditures, 2022-2023



# District Reserves and Net Ending Balances, 2016-2017 to 2022-2023

## A school district's Net Ending Balance is a district's reserve account to fund unforeseen events or pay for multi-year needs

Revenues that have not been expended during a budget year are carried over into the subsequent year and identified as the District's "Net Ending Balance." In most cases, this is the only reserve account that a school district has for general operational purposes. The Net Ending Balance of one year becomes the Net Beginning Balance of the subsequent year.

Included within the projected Net Ending Balance is a "Reserve for Economic Uncertainties," which is a minimum balance that the state of California requires to be retained to cover unforeseen shortfalls in revenues or higher-than-expected expenditures. The state's minimum "Reserve for Economic Uncertainties" for Escalon Unified is 3% of the total General Fund expenditures. Many districts have reserves that are much higher than the minimum state requirement, due to the significant fluctuations in public education revenues and/or due to local circumstances and risk factors. The Escalon Unified School District Board of Trustees has requested that EUSD maintain a minimum reserve of 7% of the total General Fund Expenditures on top of the state required 3%.

Also included in the Net Ending Balance are restricted carryover balances, from categorical funds, that can only be used for selected purposes. These revenues can only be expended for the purposes determined by the grantor, and the balances in these accounts carry the same restrictions as the originating income. Thus, a Net Ending Balance is composed of two types of accounts--those that are "restricted" that can be used for selected purposes only and those that are "unrestricted" that can be expended by decisions of the local agency.

### Net Ending Balance Components, in thousands

|   | 2016-2017 | 2017-2018 | 2018-2019 | 2019-2020 | 2020-2021 | 2021-2022 (est.) | 2022-2023 (budget) |
|---|-----------|-----------|-----------|-----------|-----------|------------------|--------------------|
| <b>Revolving Cash</b>                     | 16        | 16        | 16        | 16        | 16        | 16               | 16                 |
| <b>Stores</b>                             | 0         | 0         | 0         | 0         | 0         | 0                | 0                  |
| <b>Prepaid Expenses</b>                   | 0         | 0         | 0         | 0         | 0         | 0                | 0                  |
| <b>Restricted Program Balances</b>        | 605.6     | 585.3     | 900.2     | 1065.3    | 2040.2    | 1223.2           | 1331.9             |
| <b>Reserve for Economic Uncertainties</b> | 764.0     | 805.8     | 896.9     | 871.0     | 928.8     | 1424.1           | 998.8              |
| <b>Designated/Undesignated Balance</b>    | 6520.3*   | 6391.4*   | 6595.6    | 7884.7    | 8971.9    | 5425.8           | 5132.2             |
| <b>TOTAL</b>                              | 7905.9*   | 7798.5*   | 8408.7    | 9837.0    | 11956.9   | 8089.1           | 7478.9             |

\* includes one-time discretionary funds which will offset mandate reimbursement claims. No one-time discretionary funds will be received in 2019-2020 or 2020-2021

## LCFF, COLA, and Other Revenue Sources

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### LCFF FUNDING

The May Revision proposes a cost-of-living adjustment of 6.56% when calculating revenues for 2022-2023.

| 2022-2023 Entitlement   |              |              |              |              |
|---|--------------|--------------|--------------|--------------|
| Factors   | TK-3         | 4-6          | 7-8          | 9-12         |
| 2021-22 base grant per ADA  | \$8,093      | \$8,215      | \$8,458      | \$9,802      |
| <b>6.56% COLA</b>   | <b>\$531</b> | <b>\$539</b> | <b>\$555</b> | <b>\$643</b> |
| 2022-2023 base grant per ADA  | \$8,624      | \$8,754      | \$9,013      | \$10,445     |
| Grade Span Adjustment   | \$897        |              |              | \$272        |
| 2022-2023 Adjusted Base Grant per ADA                                       | \$9,521      | \$8,724      | \$9,013      | \$10,717     |
| 20% Supplemental Grant (for unduplicated students)                          | \$968        | \$890        | \$916        | \$1090       |
| 50% Concentration Grant (for eligible students exceeding 55% of enrollment) | \$4,908      | \$4,512      | \$4,646      | \$5,524      |

Additionally, to help local educational agencies address ongoing fiscal pressures, staffing shortages, and other operational needs, the May Revision includes \$2.1 billion ongoing Proposition 98 General Fund to increase LCFF base funding. This amount is not included in the district budget as it has not been approved by the Legislature. The amounts that will be added to the base grant if approved are as follows: TK-3 increase of \$266; 4-6 increase of \$270; 7-8 increase of \$278; and 9-12 increase of \$322. This would also impact grade span adjustment, supplemental and concentration funds if approved.

Note that school districts are funded based upon attendance and not enrollment. An absence by a student in EUSD leads to a loss in district income of between \$54 and \$61 per day. As a consequence, it is very important that the district ensure that students are in attendance unless there are specific reasons for the child to be excused. By the way, districts are no longer funded for students who have an “excused absence” (as was the case up through 1997-98). The student must be in attendance in order for the local agency to receive the income for that day.

School districts are the only public agency in California that are funded based upon the population it serves. Cities, counties, or special districts do not receive more or less income because of a change in their population, only schools have a variable in total funding based upon population. As a consequence, a district that has growth in enrollment

will have growth in its total revenue from one school year to the next. A district that declines in population, however, will decline in its income. It is very difficult to manage a district that consistently declines in student attendance since the consistent revenue reduction has a deteriorating effect on the expenditure options that are available to the local agency. Declining enrollment districts have an especially difficult task in developing their district budget.

The district's LCFF base, supplemental and concentration grant factors times ADA, represents an entitlement that will be funded by a combination of local property tax income and state aid. The education share of local property tax income is subtracted from the LCFF entitlement, and the State of California funds the entire balance. As a consequence, local agencies receive the dollar amounts authorized by their total LCFF regardless of their local property tax wealth. An agency that collects only a small amount of property tax income, because of low assessed value in its community's properties, will receive a high level of state aid. The reverse is also true. A community with a very high assessed valuation due to either industry or high values of residential property will have a smaller allocation of state income. In either event, however, the state is able to establish an equal opportunity for California's students by ensuring that the dollar amounts generated for educational services do not directly relate to the property tax wealth of the community.

## **Categorical Programs**

### **Special Education**

School districts participate in special education funding as part of a group of school districts called a "Special Education Local Plan Area," or "SELPA." The SELPA receives the special education funding for all of the districts within the plan area, and then it is up to each SELPA to allocate the funding among its member agencies. **Total special education funding does not cover the entire cost of providing special education services** and all California school districts contribute unrestricted General Fund money to ensure that special education needs are met. This unrestricted contribution to cover the full costs of special education is sometimes called "encroachment," "mandated" local contribution, or some similar term. But whatever term is used, this amount is funded by the district and represents costs that are required to meet the costs of the special education program. With the proposed increase in COLA, the special education district contribution for EUSD is expected to remain consistent for the 2022-2023 school year.

### **Lottery Funding and Other Unrestricted Income**

In addition to the school district's LCFF, California State Lottery provides a small allocation to school districts that can be used as determined by the local governing board. The dollar amounts from Lottery may vary significantly between fiscal years, but it is estimated there will be only a slight change in funding, if any at all, to schools from Lottery proceeds in 2020-2021. Based on the updated Lottery Commission sales revenues, schools are expected to receive \$163 per ADA unrestricted and \$65 per ADA restricted



for instructional materials (Proposition 20) for the 2022-2023 fiscal year. Lottery income is approximately 1.6% of the school district's total income.

Other sources of unrestricted income include interest income, some small amount of fees and charges, reimbursement by the state for costs that are mandated by state law, and any donations that are made to the district either through community foundations or public agency grants.

## **Summary**

California school finance is easy if you understand its primary concepts. Recognize that district revenues are primarily driven by attendance; Student attendance yields income, and that the lack of attendance results in an income loss. Districts with growth ADA have flexibility in their budgets considerably greater than those districts that are declining in ADA. A declining enrollment district, such as Escalon Unified, is required to make program reductions in order to stay within its population income base and, unfortunately, those revenues can decline faster than the ability of a local agency to reduce costs without harming instructional services.

Unlike cities and counties, the growth or decline in a local property tax for districts is generally meaningless. The state is the funding agent for California public education after the local allocation for properties is reflected in district income. If the district grows in ADA, the state will provide additional dollars to the local agency. If there is a cost-of-living adjustment or a new program, the state—not the property tax—will fund that new program. While property taxes will increase from one year to the next, they will only offset the total school district LCFF income, and the state will be funding the balance of the increases. In effect, local property tax income for public schools is only a footnote.

School districts are dependent on the decisions of a higher level of government—the State of California and, to a much lesser extent, the Federal Government—for determination of their revenues. This fact could not be more evident now than any time in the last 40 years with the major change in school finance from revenue limits to LCFF. Even with the change to LCFF, school districts have very little flexibility to influence their total revenue growth unless the local electorate is willing to contribute additional funding through a voted parcel tax or other local agency support. Expenditures of the local agency are, however, generally determined by the school district. Expenditure decisions are within the control of the Governing Board even though the revenues are determined at the state level

# Escalon Unified School District

## Budget Assumptions

### 2022-2023

#### REVENUE

##### ➤ **Beginning Balance**

The total unaudited General Fund balance is projected to be \$8,089,065. This number includes revolving cash, restricted program balances, reserve for economic uncertainties, designated/undesignated balances and, as previously stated, one-time money that has yet to be designated by the board.

##### ➤ **ADA Apportionment**

District revenue will be based on the 2021-2022 P-2 ADA of 2418.55. Charter revenue will be based on the 2021-2022 P-2 ADA of 311.44. Previous ADA is as follows:

| Year       | District ADA  | Change  | Charter ADA | Change | TOTAL   | Change  |
|------------|---|---------|-------------|--------|---------|---------|
| 2011-2012  | 2742.54   | -27.07  |             |        | 2742.54 | -27.07  |
| 2012-2013  | 2679.54   | -63.00  | 36.41       | +36.41 | 2715.95 | -26.59  |
| 2013-2014  | 2611.93   | -67.61  | 102.62      | +66.21 | 2714.55 | -1.4    |
| 2014-2015  | 2592.65   | -19.28  | 149.81      | +47.19 | 2742.46 | +27.91  |
| 2015-2016  | 2549.44   | -43.21  | 208.51      | +58.7  | 2757.95 | +15.49  |
| 2016-2017  | 2497.21   | -52.23  | 283.23      | +74.72 | 2780.44 | +22.49  |
| 2017-2018  | 2486.06   | -11.15  | 329.96      | +46.73 | 2816.02 | +35.58  |
| 2018-2019  | 2571.05   | +84.99  | 319.88      | -10.08 | 2890.93 | +74.91  |
| 2019-2020  | 2605.12   | +34.08  | 323.80      | +3.92  | 2928.92 | +37.99  |
| 2020-2021  | ADA for 2020-2021 has not been calculated due to the COVID-19 Pandemic. Districts are funded on their 201-2020 ADA. |         |             |        |         |         |
| 2021-2022  | 2418.55   | -186.57 | 311.44      | -12.36 | 2729.99 | -198.93 |
| 2022-2023* | 2418.55   | 0       | 311.44      | 0      | 2729.99 | 0       |

\*2022-2023 P2 ADA estimated flat

**Lottery**

|              |               |
|--------------|---------------|
| Non-Prop. 20 | \$ 163.00/ADA |
| Prop. 20     | \$ 65.00/ADA  |

**State Special Education Appropriations**

Base Rate increase to \$820.00

**EXPENDITURES****➤ Certificated Salaries**

Certificated salaries, which include teachers, pupil support staff and administrators, are expected to be \$14,262,147.

Personnel advance on the salary schedule through step and column movements. These movements are projected at 1.6% of certificated salaries.

- Teaching staff numbers have decreased by 1.0 FTE.

**➤ Classified Salaries**

Classified salaries, which include classified, confidential, and classified administration, are expected to be \$4,835,058.

Personnel advance on the salary schedule through step and column movements. These movements are projected at 1.25% of classified salaries.

- Classified staff numbers have increased by 1.62 FTE.

## Multi-Year Budget Assumptions

| Description  | 2022-2023         | % Change      | 2023-2024         | % Change     | 2024-2025         |
|--|-------------------|---------------|-------------------|--------------|-------------------|
| <b>REVENUES</b>  |                   |               |                   |              |                   |
| LCFF   | 26,622,136        | 5.60%         | 28,114,179        | 3.95%        | 29,223,687        |
| Federal Revenue  | 2,609,036         | -48.53%       | 1,342,752         | 0%           | 1,342,752         |
| Other State Rev.   | 2,343,970         | -13.60%       | 2,025,167         | 0%           | 2,025,167         |
| Other Local Rev.   | 1,107,960         | 0%            | 1,107,960         | 0%           | 1,107,960         |
| <b>TOTAL REVENUE</b>   | <b>32,683,102</b> | <b>-0.28%</b> | <b>32,590,058</b> | <b>3.40%</b> | <b>33,699,566</b> |
|  |                   |               |                   |              |                   |
|  |                   |               |                   |              |                   |
| Cert. Salaries   | 14,262,147        |               | 14,262,147        |              | <b>14,247,507</b> |
| Step & Column  |                   |               | 218,728           |              | 207,329           |
| Cost of Living Increase  |                   |               | 0.00              |              | 0.00              |
| Other Adjustments  |                   |               | -233,368          |              | 0.00              |
| <b>TOTAL CERTIFICATED SALARIES</b>   | <b>14,262,147</b> | <b>-0.10%</b> | <b>14,247,507</b> | <b>1.46%</b> | <b>14,454,836</b> |
| Classified Salaries  | 4,835,058         |               | 4,835,058         |              | <b>4,878,986</b>  |
| Step & Column  |                   |               | 43,928            |              | 32,631            |
| Cost of Living Increase  |                   |               | 0.00              |              | 0.00              |
| Other Adjustments  |                   |               | -0.00             |              | 0.00              |
| <b>TOTAL CLASSIFIED SALARIES</b>   | <b>4,835,058</b>  | <b>0.91%</b>  | <b>4,878,986</b>  | <b>0.67%</b> | <b>4,911,617</b>  |
| <b>Employee salaries are only increased by the projected step and column increase for each year. There are NO projections for salary increases included in the multi-year assumptions.</b> |                   |               |                   |              |                   |
| Employee Benefits  | 8,456,091         | -0.34%        | 8,427,651         | 0.35%        | 8,456,838         |
| Books & Supplies   | 1,506,098         | 8.78%         | 1,638,291         | 0%           | 1,638,291         |
| Services & Other Op. Expenses  | 2,338,408         | -0.28%        | 2,331,828         | 0%           | 2,331,828         |
| Capital Outlay   | 751,898           | -92.42%       | 57,017            | 0%           | 57,017            |
| Other Outgo  | 1,015,813         | 0%            | 1,035,756         | 0%           | 1,015,813         |
| Indirect Costs   | (31,864)          | 0%            | (31,864)          | 0%           | (31,864)          |
| Other Financing  | 159,677           | 0.0%          | 159,677           | 0%           | 159,677           |
| <b>TOTAL EXPENDITURES</b>  | <b>33,293,326</b> | <b>-1.72%</b> | <b>32,744,849</b> | <b>0.83%</b> | <b>33,029,788</b> |
| <b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>   | <b>(610,224)</b>  |               | <b>(154,791)</b>  |              | <b>669,778</b>    |
| Projected Ending Fund Balance (Unrestricted & Restricted)  | 7,478,891         |               | 7,324,050         |              | 7,993,828         |
| Ending Fund Balance as a % of Expenditures   | 22.57%            |               | 22.36%            |              | 24.20%            |

ANNUAL BUDGET REPORT:

July 1, 2022 Budget Adoption

Insert "X" in applicable boxes:

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

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

Budget available for inspection at:

Public Hearing:

Place: Escalon Unified  
School District

Place: EUSD District Office

Date: June 10, 2022

Date: June 21, 2022

Time: 07:00 PM

Adoption  
Date: June 23, 2022

Signed: \_\_\_\_\_

Clerk/Secretary of  
the Governing  
Board

(Original signature  
required)

Contact person for additional information on the budget reports:

Name: Kristin Tiger

Telephone: (209)838-3591

Title: CBO

E-mail: ktiger@escalonusd.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         |            |
| <b>SUPPLEMENTAL INFORMATION</b>             |  |  | <b>No</b> | <b>Yes</b> |
| 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          |
| <b>SUPPLEMENTAL INFORMATION (continued)</b> |  |  | <b>No</b> | <b>Yes</b> |
| S6  | Long-term Commitments                                | Does the district have long-term (multiyear) commitments or debt agreements?   |           | X          |
|   |  | If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2021-22) annual payment?   |           | X          |

|   |   |   |              |            |
|---|---|---|--------------|------------|
| S7a   | Postemployment Benefits Other than Pensions       | Does the district provide postemployment benefits other than pensions (OPEB)?   |              | X          |
|   |   | • If yes, are they lifetime benefits?   | X            |            |
|   |   | • If yes, do benefits continue beyond age 65?   | X            |            |
|   |   | • If yes, are benefits funded by pay-as-you-go?   |              | X          |
| S7b   | Other Self-insurance Benefits                     | Does the district provide other self-insurance benefits (e.g., workers' compensation)?  | X            |            |
| S8  | Status of Labor Agreements                        | Are salary and benefit negotiations still open for:   |              |            |
|   |   | • Certificated? (Section S8A, Line 1)   |              | X          |
|   |   | • Classified? (Section S8B, Line 1)   |              | X          |
|   |   | • Management/supervisor/confidential? (Section S8C, Line 1)   |              | X          |
| S9  | Local Control and Accountability Plan (LCAP)      | Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?   |              | X          |
|   |   | • Approval date for adoption of the LCAP or approval of an update to the LCAP:  | Jun 23, 2022 |            |
| S10   | LCAP Expenditures                                 | Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?                               |              | X          |
| <b>ADDITIONAL FISCAL INDICATORS</b>             |   |   | <b>No</b>    | <b>Yes</b> |
| 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            |            |
| <b>ADDITIONAL FISCAL INDICATORS (continued)</b> |   |   | <b>No</b>    | <b>Yes</b> |
| 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<br>or<br>Superintendent | Have there been personnel changes in the<br>superintendent or chief business official<br>(CBO) positions within the last 12 months? |  | X |
|----|---------------------------------------|---|--|---|



ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of  
Schools:

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

\_\_\_\_\_

Total liabilities actuarially determined: \$ \_\_\_\_\_

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

Estimated accrued but unfunded  
liabilities: \$ 0.00

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

\_\_\_\_\_

San Joaquin County Schools Workers' Compensation  
Insurance Group

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

\_\_\_\_\_

Signed

Date of Jun  
Meeting: 23,  
2022

Clerk/Secretary of the Governing Board

(Original signature required)

For additional information on this certification, please contact:

Name: Kristin Tiger  
Title: CBO  
Telephone: (209)838-3591  
E-mail: ktiger@escalonusd.org

| 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              | 26,807,869.00             | 0.00           | 26,807,869.00             | 26,622,136.00    | 0.00           | 26,622,136.00             | -0.7%               |
| 2) Federal Revenue   |                | 8100-8299              | 0.00                      | 10,615,943.00  | 10,615,943.00             | 0.00             | 2,609,036.00   | 2,609,036.00              | -75.4%              |
| 3) Other State Revenue   |                | 8300-8599              | 545,459.00                | 3,994,164.00   | 4,539,623.00              | 500,445.00       | 1,843,525.00   | 2,343,970.00              | -48.4%              |
| 4) Other Local Revenue   |                | 8600-8799              | 696,838.00                | 940,504.00     | 1,637,342.00              | 358,361.00       | 749,599.00     | 1,107,960.00              | -32.3%              |
| 5) TOTAL, REVENUES   |                |                        | 28,050,166.00             | 15,550,611.00  | 43,600,777.00             | 27,480,942.00    | 5,202,160.00   | 32,683,102.00             | -25.0%              |
| B. EXPENDITURES  |                |                        |                           |                |                           |                  |                |                           |                     |
| 1) Certificated Salaries   |                | 1000-1999              | 11,689,521.00             | 4,998,157.00   | 16,687,678.00             | 11,772,084.00    | 2,490,063.00   | 14,262,147.00             | -14.5%              |
| 2) Classified Salaries   |                | 2000-2999              | 3,512,899.00              | 1,460,428.00   | 4,973,327.00              | 3,658,758.00     | 1,176,300.00   | 4,835,058.00              | -2.8%               |
| 3) Employee Benefits   |                | 3000-3999              | 5,745,987.00              | 2,636,023.00   | 8,382,010.00              | 6,133,901.00     | 2,322,190.00   | 8,456,091.00              | 0.9%                |
| 4) Books and Supplies  |                | 4000-4999              | 1,229,277.00              | 3,475,372.00   | 4,704,649.00              | 769,928.00       | 736,170.00     | 1,506,098.00              | -68.0%              |
| 5) Services and Other Operating Expenditures   |                | 5000-5999              | 2,189,183.00              | 2,170,319.00   | 4,359,502.00              | 1,840,542.00     | 497,866.00     | 2,338,408.00              | -46.4%              |
| 6) Capital Outlay  |                | 6000-6999              | 44,429.00                 | 4,360,225.00   | 4,404,654.00              | 37,017.00        | 714,881.00     | 751,898.00                | -82.9%              |
| 7) Other Outgo (excluding Transfers of Indirect Costs)   |                | 7100-7299<br>7400-7499 | 952,450.00                | 0.00           | 952,450.00                | 1,015,813.00     | 0.00           | 1,015,813.00              | 6.7%                |
| 8) Other Outgo - Transfers of Indirect Costs   |                | 7300-7399              | (252,397.00)              | 221,828.00     | (30,569.00)               | (195,125.00)     | 163,261.00     | (31,864.00)               | 4.2%                |
| 9) TOTAL, EXPENDITURES   |                |                        | 25,111,349.00             | 19,322,352.00  | 44,433,701.00             | 25,032,918.00    | 8,100,731.00   | 33,133,649.00             | -25.4%              |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) |                |                        | 2,938,817.00              | (3,771,741.00) | (832,924.00)              | 2,448,024.00     | (2,898,571.00) | (450,547.00)              | -45.9%              |
| D. OTHER FINANCING SOURCES/USES  |                |                        |                           |                |                           |                  |                |                           |                     |
| 1) Interfund Transfers   |                |                        |                           |                |                           |                  |                |                           |                     |
| a) Transfers In  |                | 8900-8929              | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| b) Transfers Out   |                | 7600-7629              | 3,034,932.00              | 0.00           | 3,034,932.00              | 159,677.00       | 0.00           | 159,677.00                | -94.7%              |
| 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              | (2,954,696.00)            | 2,954,696.00   | 0.00                      | (3,007,266.00)   | 3,007,266.00   | 0.00                      | 0.0%                |
| 4) TOTAL, OTHER FINANCING SOURCES/USES   |                |                        | (5,989,628.00)            | 2,954,696.00   | (3,034,932.00)            | (3,166,943.00)   | 3,007,266.00   | (159,677.00)              | -94.7%              |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)  |                |                        | (3,050,811.00)            | (817,045.00)   | (3,867,856.00)            | (718,919.00)     | 108,695.00     | (610,224.00)              | -84.2%              |
| F. FUND BALANCE, RESERVES  |                |                        |                           |                |                           |                  |                |                           |                     |
| 1) Beginning Fund Balance  |                |                        |                           |                |                           |                  |                |                           |                     |
| a) As of July 1 - Unaudited  |                | 9791                   | 9,916,693.00              | 2,040,228.00   | 11,956,921.00             | 6,865,882.00     | 1,223,183.00   | 8,089,065.00              | -32.3%              |

| Description                                 | Resource Codes | Object Codes | 2021-22 Estimated Actuals |                   |                                 | 2022-23 Budget      |                   |                                 | % Diff<br>Column<br>C & F |
|---|----------------|--------------|---------------------------|-------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
|   |                |              | Unrestricted<br>(A)       | Restricted<br>(B) | Total Fund<br>col. A + B<br>(C) | Unrestricted<br>(D) | Restricted<br>(E) | Total Fund<br>col. D + E<br>(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)       |                |              | 9,916,693.00              | 2,040,228.00      | 11,956,921.00                   | 6,865,882.00        | 1,223,183.00      | 8,089,065.00                    | -32.3%                    |
| d) Other Restatements                       |                | 9795         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |              | 9,916,693.00              | 2,040,228.00      | 11,956,921.00                   | 6,865,882.00        | 1,223,183.00      | 8,089,065.00                    | -32.3%                    |
| 2) Ending Balance, June 30 (E + F1e)        |                |              | 6,865,882.00              | 1,223,183.00      | 8,089,065.00                    | 6,146,963.00        | 1,331,878.00      | 7,478,841.00                    | -7.5%                     |
| Components of Ending Fund Balance           |                |              |                           |                   |                                 |                     |                   |                                 |                           |
| a) Nonspendable                             |                |              |                           |                   |                                 |                     |                   |                                 |                           |
| Revolving Cash                              |                | 9711         | 16,000.00                 | 0.00              | 16,000.00                       | 16,000.00           | 0.00              | 16,000.00                       | 0.0%                      |
| Stores                                      |                | 9712         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Prepaid Items                               |                | 9713         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| All Others                                  |                | 9719         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| b) Restricted                               |                | 9740         | 0.00                      | 1,223,183.00      | 1,223,183.00                    | 0.00                | 1,331,878.00      | 1,331,878.00                    | 8.9%                      |
| 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         | 5,425,823.00              | 0.00              | 5,425,823.00                    | 5,132,163.00        | 0.00              | 5,132,163.00                    | -5.4%                     |
| 7% Board Reserve                            | 0000           | 9780         | 3,322,804.00              |                   | 3,322,804.00                    |                     |                   | 0.00                            |                           |
| Textbook Reserve                            | 0000           | 9780         | 500,000.00                |                   | 500,000.00                      |                     |                   | 0.00                            |                           |
| Reserve for Future Deficit Spending         | 0000           | 9780         | 180,431.00                |                   | 180,431.00                      |                     |                   | 0.00                            |                           |
| Lottery Reserve for Future Deficit Spending | 1100           | 9780         | 1,422,588.00              |                   | 1,422,588.00                    |                     |                   | 0.00                            |                           |
| 7% Board Reserve                            | 0000           | 9780         |                           |                   | 0.00                            | 2,330,533.00        |                   | 2,330,533.00                    |                           |
| Textbook Reserve                            | 0000           | 9780         |                           |                   | 0.00                            | 500,000.00          |                   | 500,000.00                      |                           |
| Technology Infrastructure Reserve           | 0000           | 9780         |                           |                   | 0.00                            | 750,000.00          |                   | 750,000.00                      |                           |
| Reserve for Future Deficit Spending         | 0000           | 9780         |                           |                   | 0.00                            | 121,761.00          |                   | 121,761.00                      |                           |
| Lottery Reserve for Future Deficit Spending | 1100           | 9780         |                           |                   | 0.00                            | 1,429,869.00        |                   | 1,429,869.00                    |                           |
| e) Unassigned/Unappropriated                |                |              |                           |                   |                                 |                     |                   |                                 |                           |
| Reserve for Economic Uncertainties          |                | 9789         | 1,424,059.00              | 0.00              | 1,424,059.00                    | 998,800.00          | 0.00              | 998,800.00                      | -29.9%                    |
| Unassigned/Unappropriated Amount            |                | 9790         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| <b>G. ASSETS</b>                            |                |              |                           |                   |                                 |                     |                   |                                 |                           |
| 1) Cash                                     |                |              |                           |                   |                                 |                     |                   |                                 |                           |
| a) in County Treasury                       |                | 9110         | 9,165,176.82              | 427,997.69        | 9,593,174.51                    |                     |                   |                                 |                           |

| Description<br>Resource Codes<br>Object Codes            |  |      | 2021-22 Estimated Actuals |                   |                                 | 2022-23 Budget      |                   |                                 | % Diff<br>Column<br>C & F |
|--|--|------|---------------------------|-------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
|  |  |      | Unrestricted<br>(A)       | Restricted<br>(B) | Total Fund<br>col. A + B<br>(C) | Unrestricted<br>(D) | Restricted<br>(E) | Total Fund<br>col. D + E<br>(F) |                           |
| 1) Fair Value Adjustment to Cash in<br>County Treasury   |  | 9111 | 0.00                      | 0.00              | 0.00                            |                     |                   |                                 |                           |
| b) in Banks  |  | 9120 | 0.00                      | 0.00              | 0.00                            |                     |                   |                                 |                           |
| c) in Revolving Cash Account                             |  | 9130 | 16,000.00                 | 0.00              | 16,000.00                       |                     |                   |                                 |                           |
| d) with Fiscal Agent/Trustee                             |  | 9135 | 0.00                      | 0.00              | 0.00                            |                     |                   |                                 |                           |
| e) Collections Awaiting Deposit                          |  | 9140 | 0.00                      | 0.00              | 0.00                            |                     |                   |                                 |                           |
| 2) Investments   |  | 9150 | 0.00                      | 0.00              | 0.00                            |                     |                   |                                 |                           |
| 3) Accounts Receivable                                   |  | 9200 | 23,631.78                 | 42,421.46         | 66,053.24                       |                     |                   |                                 |                           |
| 4) Due from Grantor Government                           |  | 9290 | 0.00                      | 0.00              | 0.00                            |                     |                   |                                 |                           |
| 5) Due from Other Funds                                  |  | 9310 | (91.00)                   | 0.00              | (91.00)                         |                     |                   |                                 |                           |
| 6) Stores  |  | 9320 | 0.00                      | 0.00              | 0.00                            |                     |                   |                                 |                           |
| 7) Prepaid Expenditures                                  |  | 9330 | 0.00                      | 0.00              | 0.00                            |                     |                   |                                 |                           |
| 8) Other Current Assets                                  |  | 9340 | 0.00                      | 0.00              | 0.00                            |                     |                   |                                 |                           |
| 9) TOTAL, ASSETS   |  |      | 9,204,717.60              | 470,419.15        | 9,675,136.75                    |                     |                   |                                 |                           |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>                 |  |      |                           |                   |                                 |                     |                   |                                 |                           |
| 1) Deferred Outflows of Resources                        |  | 9490 | 0.00                      | 0.00              | 0.00                            |                     |                   |                                 |                           |
| 2) TOTAL, DEFERRED OUTFLOWS                              |  |      | 0.00                      | 0.00              | 0.00                            |                     |                   |                                 |                           |
| <b>I. LIABILITIES</b>                                    |  |      |                           |                   |                                 |                     |                   |                                 |                           |
| 1) Accounts Payable                                      |  | 9500 | 140,068.07                | 0.00              | 140,068.07                      |                     |                   |                                 |                           |
| 2) Due to Grantor Governments                            |  | 9590 | 0.00                      | 0.00              | 0.00                            |                     |                   |                                 |                           |
| 3) Due to Other Funds                                    |  | 9610 | 0.00                      | 0.00              | 0.00                            |                     |                   |                                 |                           |
| 4) Current Loans   |  | 9640 | 0.00                      | 0.00              | 0.00                            |                     |                   |                                 |                           |
| 5) Unearned Revenue                                      |  | 9650 | 0.00                      | 0.00              | 0.00                            |                     |                   |                                 |                           |
| 6) TOTAL, LIABILITIES                                    |  |      | 140,068.07                | 0.00              | 140,068.07                      |                     |                   |                                 |                           |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>                  |  |      |                           |                   |                                 |                     |                   |                                 |                           |
| 1) Deferred Inflows of Resources                         |  | 9690 | 0.00                      | 0.00              | 0.00                            |                     |                   |                                 |                           |
| 2) TOTAL, DEFERRED INFLOWS                               |  |      | 0.00                      | 0.00              | 0.00                            |                     |                   |                                 |                           |
| <b>K. FUND EQUITY</b>                                    |  |      |                           |                   |                                 |                     |                   |                                 |                           |
| Ending Fund Balance, June 30<br>(G9 + H2) - (I6 + J2)    |  |      | 9,064,649.53              | 470,419.15        | 9,535,068.68                    |                     |                   |                                 |                           |
| <b>LCFF SOURCES</b>                                      |  |      |                           |                   |                                 |                     |                   |                                 |                           |
| Principal Apportionment                                  |  |      |                           |                   |                                 |                     |                   |                                 |                           |
| State Aid - Current Year                                 |  | 8011 | 13,058,946.00             | 0.00              | 13,058,946.00                   | 13,415,190.00       | 0.00              | 13,415,190.00                   | 2.7%                      |
| Education Protection Account State Aid - Current<br>Year |  | 8012 | 6,839,081.00              | 0.00              | 6,839,081.00                    | 6,358,118.00        | 0.00              | 6,358,118.00                    | -7.0%                     |

| Description  | Resource Codes | Object Codes | 2021-22 Estimated Actuals |                   |                                 | 2022-23 Budget      |                   |                                 | % Diff<br>Column<br>C & F |
|--|----------------|--------------|---------------------------|-------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
|  |                |              | Unrestricted<br>(A)       | Restricted<br>(B) | Total Fund<br>col. A + B<br>(C) | Unrestricted<br>(D) | Restricted<br>(E) | Total Fund<br>col. D + E<br>(F) |                           |
| State Aid - Prior Years                                |                | 8019         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Tax Relief Subventions                                 |                |              |                           |                   |                                 |                     |                   |                                 |                           |
| Homeowners' Exemptions                                 |                | 8021         | 47,914.00                 | 0.00              | 47,914.00                       | 47,914.00           | 0.00              | 47,914.00                       | 0.0%                      |
| Timber Yield Tax                                       |                | 8022         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Other Subventions/In-Lieu Taxes                        |                | 8029         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| County & District Taxes                                |                |              |                           |                   |                                 |                     |                   |                                 |                           |
| Secured Roll Taxes                                     |                | 8041         | 6,739,795.00              | 0.00              | 6,739,795.00                    | 6,739,795.00        | 0.00              | 6,739,795.00                    | 0.0%                      |
| Unsecured Roll Taxes                                   |                | 8042         | 335,656.00                | 0.00              | 335,656.00                      | 335,656.00          | 0.00              | 335,656.00                      | 0.0%                      |
| Prior Years' Taxes                                     |                | 8043         | 3,376.00                  | 0.00              | 3,376.00                        | 3,376.00            | 0.00              | 3,376.00                        | 0.0%                      |
| Supplemental Taxes                                     |                | 8044         | 121,774.00                | 0.00              | 121,774.00                      | 121,774.00          | 0.00              | 121,774.00                      | 0.0%                      |
| Education Revenue Augmentation Fund (ERAF)             |                | 8045         | 740,723.00                | 0.00              | 740,723.00                      | 740,723.00          | 0.00              | 740,723.00                      | 0.0%                      |
| Community Redevelopment Funds (SB 617/699/1992)        |                | 8047         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Penalties and Interest from Delinquent Taxes           |                | 8048         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Miscellaneous Funds (EC 41604)                         |                |              |                           |                   |                                 |                     |                   |                                 |                           |
| Royalties and Bonuses                                  |                | 8081         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Other In-Lieu Taxes                                    |                | 8082         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Less: Non-LCFF (50%) Adjustment                        |                | 8089         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Subtotal, LCFF Sources                                 |                |              | 27,887,265.00             | 0.00              | 27,887,265.00                   | 27,762,546.00       | 0.00              | 27,762,546.00                   | -0.4%                     |
| LCFF Transfers   |                |              |                           |                   |                                 |                     |                   |                                 |                           |
| Unrestricted LCFF Transfers - Current Year             | 0000           | 8091         | (160,000.00)              |                   | (160,000.00)                    | (160,000.00)        |                   | (160,000.00)                    | 0.0%                      |
| All Other LCFF Transfers - Current Year                | All Other      | 8091         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Transfers to Charter Schools in Lieu of Property Taxes |                | 8096         | (919,396.00)              | 0.00              | (919,396.00)                    | (980,410.00)        | 0.00              | (980,410.00)                    | 6.6%                      |
| Property Taxes Transfers                               |                | 8097         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| LCFF/Revenue Limit Transfers - Prior Years             |                | 8099         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| TOTAL, LCFF SOURCES                                    |                |              | 26,807,869.00             | 0.00              | 26,807,869.00                   | 26,622,136.00       | 0.00              | 26,622,136.00                   | -0.7%                     |
| <b>FEDERAL REVENUE</b>                                 |                |              |                           |                   |                                 |                     |                   |                                 |                           |
| Maintenance and Operations                             |                | 8110         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Special Education Entitlement                          |                | 8181         | 0.00                      | 374,646.00        | 374,646.00                      | 0.00                | 355,810.00        | 355,810.00                      | -5.0%                     |
| Special Education Discretionary Grants                 |                | 8182         | 0.00                      | 9,366.00          | 9,366.00                        | 0.00                | 9,366.00          | 9,366.00                        | 0.0%                      |
| Child Nutrition Programs                               |                | 8220         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Donated Food Commodities                               |                | 8221         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Forest Reserve Funds                                   |                | 8260         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Flood Control Funds                                    |                | 8270         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |

| Description  | Resource Codes  | Object Codes | 2021-22 Estimated Actuals |                   |                                 | 2022-23 Budget      |                   |                                 | % Diff<br>Column<br>C & F |
|--|---|--------------|---------------------------|-------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
|  |   |              | Unrestricted<br>(A)       | Restricted<br>(B) | Total Fund<br>col. A + B<br>(C) | Unrestricted<br>(D) | Restricted<br>(E) | Total Fund<br>col. D + E<br>(F) |                           |
| Wildlife Reserve Funds                             |   | 8280         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| FEMA   |   | 8281         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Interagency Contracts Between LEAs                 |   | 8285         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Pass-Through Revenues from Federal Sources         |   | 8287         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Title I, Part A, Basic                             | 3010  | 8290         |                           | 1,306,659.00      | 1,306,659.00                    |                     | 739,991.00        | 739,991.00                      | -43.4%                    |
| Title I, Part D, Local Delinquent Programs         | 3025  | 8290         |                           | 0.00              | 0.00                            |                     | 0.00              | 0.00                            | 0.0%                      |
| Title II, Part A, Supporting Effective Instruction | 4035  | 8290         |                           | 173,045.00        | 173,045.00                      |                     | 108,644.00        | 108,644.00                      | -37.2%                    |
| Title III, Part A, Immigrant Student Program       | 4201  | 8290         |                           | 0.00              | 0.00                            |                     | 0.00              | 0.00                            | 0.0%                      |
| Title III, Part A, English Learner Program         | 4203  | 8290         |                           | 54,662.00         | 54,662.00                       |                     | 52,182.00         | 52,182.00                       | -4.5%                     |
| Public Charter Schools Grant Program (PCSGP)       | 4610  | 8290         |                           | 0.00              | 0.00                            |                     | 0.00              | 0.00                            | 0.0%                      |
| Other NCLB / Every Student Succeeds Act            | 3040, 3045, 3060,<br>3061, 3110, 3150,<br>3155, 3180, 3182,<br>4037, 4123, 4124,<br>4126, 4127, 4128,<br>5630 | 8290         |                           | 126,383.00        | 126,383.00                      |                     | 50,136.00         | 50,136.00                       | -60.3%                    |
| Career and Technical Education                     | 3500-3599   | 8290         |                           | 26,623.00         | 26,623.00                       |                     | 26,623.00         | 26,623.00                       | 0.0%                      |
| All Other Federal Revenue                          | All Other   | 8290         | 0.00                      | 8,544,559.00      | 8,544,559.00                    | 0.00                | 1,266,284.00      | 1,266,284.00                    | -85.2%                    |
| TOTAL, FEDERAL REVENUE                             |   |              | 0.00                      | 10,615,943.00     | 10,615,943.00                   | 0.00                | 2,609,036.00      | 2,609,036.00                    | -75.4%                    |
| <b>OTHER STATE REVENUE</b>                         |   |              |                           |                   |                                 |                     |                   |                                 |                           |
| Other State Apportionments                         |   |              |                           |                   |                                 |                     |                   |                                 |                           |
| ROC/P Entitlement                                  |   |              |                           |                   |                                 |                     |                   |                                 |                           |
| Prior Years  | 6360  | 8319         |                           | 0.00              | 0.00                            |                     | 0.00              | 0.00                            | 0.0%                      |
| Special Education Master Plan                      |   |              |                           |                   |                                 |                     |                   |                                 |                           |
| Current Year                                       | 6500  | 8311         |                           | 0.00              | 0.00                            |                     | 0.00              | 0.00                            | 0.0%                      |
| Prior Years  | 6500  | 8319         |                           | 0.00              | 0.00                            |                     | 0.00              | 0.00                            | 0.0%                      |
| All Other State Apportionments - Current Year      | All Other   | 8311         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| All Other State Apportionments - Prior Years       | All Other   | 8319         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Child Nutrition Programs                           |   | 8520         | 0.00                      | 42,621.00         | 42,621.00                       | 0.00                | 0.00              | 0.00                            | -100.0%                   |
| Mandated Costs Reimbursements                      |   | 8550         | 111,972.00                | 0.00              | 111,972.00                      | 109,677.00          | 0.00              | 109,677.00                      | -2.0%                     |
| Lottery - Unrestricted and Instructional Materials |   | 8560         | 433,487.00                | 172,862.00        | 606,349.00                      | 390,768.00          | 140,676.00        | 531,444.00                      | -12.4%                    |
| Tax Relief Subventions                             |   |              |                           |                   |                                 |                     |                   |                                 |                           |
| Restricted Levies - Other                          |   |              |                           |                   |                                 |                     |                   |                                 |                           |
| Homeowners' Exemptions                             |   | 8575         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Other Subventions/In-Lieu Taxes                    |   | 8576         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Pass-Through Revenues from                         |   |              |                           |                   |                                 |                     |                   |                                 |                           |

| Description   | Resource Codes   | Object Codes | 2021-22 Estimated Actuals |                   |                                 | 2022-23 Budget      |                   |                                 | % Diff<br>Column<br>C & F |
|---|------------------|--------------|---------------------------|-------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
|   |                  |              | Unrestricted<br>(A)       | Restricted<br>(B) | Total Fund<br>col. A + B<br>(C) | Unrestricted<br>(D) | Restricted<br>(E) | Total Fund<br>col. D + E<br>(F) |                           |
| State Sources   |                  | 8587         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| After School Education and Safety (ASES)                    | 6010             | 8590         |                           | 0.00              | 0.00                            |                     | 0.00              | 0.00                            | 0.0%                      |
| Charter School Facility Grant                               | 6030             | 8590         |                           | 0.00              | 0.00                            |                     | 0.00              | 0.00                            | 0.0%                      |
| Drug/Alcohol/Tobacco Funds                                  | 6650, 6690, 6695 | 8590         |                           | 0.00              | 0.00                            |                     | 0.00              | 0.00                            | 0.0%                      |
| California Clean Energy Jobs Act                            | 6230             | 8590         |                           | 0.00              | 0.00                            |                     | 0.00              | 0.00                            | 0.0%                      |
| Career Technical Education Incentive Grant Program          | 6387             | 8590         |                           | 108,323.00        | 108,323.00                      |                     | 193,835.00        | 193,835.00                      | 78.9%                     |
| American Indian Early Childhood Education                   | 7210             | 8590         |                           | 0.00              | 0.00                            |                     | 0.00              | 0.00                            | 0.0%                      |
| Specialized Secondary                                       | 7370             | 8590         |                           | 34,589.00         | 34,589.00                       |                     | 0.00              | 0.00                            | -100.0%                   |
| All Other State Revenue                                     | All Other        | 8590         | 0.00                      | 3,635,769.00      | 3,635,769.00                    | 0.00                | 1,509,014.00      | 1,509,014.00                    | -58.5%                    |
| TOTAL, OTHER STATE REVENUE                                  |                  |              | 545,459.00                | 3,994,164.00      | 4,539,623.00                    | 500,445.00          | 1,843,525.00      | 2,343,970.00                    | -48.4%                    |
| <b>OTHER LOCAL REVENUE</b>                                  |                  |              |                           |                   |                                 |                     |                   |                                 |                           |
| Other Local Revenue   |                  |              |                           |                   |                                 |                     |                   |                                 |                           |
| County and District Taxes                                   |                  |              |                           |                   |                                 |                     |                   |                                 |                           |
| Other Restricted Levies                                     |                  |              |                           |                   |                                 |                     |                   |                                 |                           |
| Secured Roll  |                  | 8615         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Unsecured Roll  |                  | 8616         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Prior Years' Taxes  |                  | 8617         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Supplemental Taxes  |                  | 8618         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Non-Ad Valorem Taxes  |                  |              |                           |                   |                                 |                     |                   |                                 |                           |
| Parcel Taxes  |                  | 8621         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Other   |                  | 8622         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Community Redevelopment Funds Not Subject to LCFF Deduction |                  | 8625         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Penalties and Interest from Delinquent Non-LCFF Taxes       |                  | 8629         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Sales   |                  |              |                           |                   |                                 |                     |                   |                                 |                           |
| Sale of Equipment/Supplies                                  |                  | 8631         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Sale of Publications  |                  | 8632         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Food Service Sales  |                  | 8634         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| All Other Sales   |                  | 8639         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Leases and Rentals  |                  | 8650         | 34,900.00                 | 0.00              | 34,900.00                       | 15,000.00           | 0.00              | 15,000.00                       | -57.0%                    |
| Interest  |                  | 8660         | 75,000.00                 | 0.00              | 75,000.00                       | 80,000.00           | 0.00              | 80,000.00                       | 6.7%                      |
| Net Increase (Decrease) in the Fair Value of Investments    |                  | 8662         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Fees and Contracts  |                  |              |                           |                   |                                 |                     |                   |                                 |                           |

| Description   | Resource Codes | Object Codes | 2021-22 Estimated Actuals |                   |                                 | 2022-23 Budget      |                   |                                 | % Diff<br>Column<br>C & F |
|---|----------------|--------------|---------------------------|-------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
|   |                |              | Unrestricted<br>(A)       | Restricted<br>(B) | Total Fund<br>col. A + B<br>(C) | Unrestricted<br>(D) | Restricted<br>(E) | Total Fund<br>col. D + E<br>(F) |                           |
| Adult Education Fees  |                | 8671         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Non-Resident Students   |                | 8672         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Transportation Fees From Individuals                          |                | 8675         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Interagency Services  |                | 8677         | 45,000.00                 | 164,483.00        | 209,483.00                      | 45,000.00           | 132,495.00        | 177,495.00                      | -15.3%                    |
| Mitigation/Developer Fees                                     |                | 8681         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| All Other Fees and Contracts                                  |                | 8689         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Other Local Revenue   |                |              |                           |                   |                                 |                     |                   |                                 |                           |
| Plus: Miscellaneous Funds Non-LCFF (50<br>Percent) Adjustment |                | 8691         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Pass-Through Revenue from Local Sources                       |                | 8697         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| All Other Local Revenue                                       |                | 8699         | 541,938.00                | 0.00              | 541,938.00                      | 218,361.00          | 0.00              | 218,361.00                      | -59.7%                    |
| Tuition   |                | 8710         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| All Other Transfers In  |                | 8781-8783    | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Transfers of Apportionments                                   |                |              |                           |                   |                                 |                     |                   |                                 |                           |
| Special Education SELPA Transfers                             |                |              |                           |                   |                                 |                     |                   |                                 |                           |
| From Districts or Charter Schools                             | 6500           | 8791         |                           | 0.00              | 0.00                            |                     | 0.00              | 0.00                            | 0.0%                      |
| From County Offices   | 6500           | 8792         |                           | 776,021.00        | 776,021.00                      |                     | 617,104.00        | 617,104.00                      | -20.5%                    |
| From JPAs   | 6500           | 8793         |                           | 0.00              | 0.00                            |                     | 0.00              | 0.00                            | 0.0%                      |
| ROC/P Transfers   |                |              |                           |                   |                                 |                     |                   |                                 |                           |
| From Districts or Charter Schools                             | 6360           | 8791         |                           | 0.00              | 0.00                            |                     | 0.00              | 0.00                            | 0.0%                      |
| From County Offices   | 6360           | 8792         |                           | 0.00              | 0.00                            |                     | 0.00              | 0.00                            | 0.0%                      |
| From JPAs   | 6360           | 8793         |                           | 0.00              | 0.00                            |                     | 0.00              | 0.00                            | 0.0%                      |
| Other Transfers of Apportionments                             |                |              |                           |                   |                                 |                     |                   |                                 |                           |
| From Districts or Charter Schools                             | All Other      | 8791         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| From County Offices   | All Other      | 8792         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| From JPAs   | All Other      | 8793         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| All Other Transfers In from All Others                        |                | 8799         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| TOTAL, OTHER LOCAL REVENUE                                    |                |              | 696,838.00                | 940,504.00        | 1,637,342.00                    | 358,361.00          | 749,599.00        | 1,107,960.00                    | -32.3%                    |
| TOTAL, REVENUES   |                |              | 28,050,166.00             | 15,550,611.00     | 43,600,777.00                   | 27,480,942.00       | 5,202,160.00      | 32,683,102.00                   | -25.0%                    |
| <b>CERTIFICATED SALARIES</b>                                  |                |              |                           |                   |                                 |                     |                   |                                 |                           |
| Certificated Teachers' Salaries                               |                | 1100         | 9,699,202.00              | 4,641,765.00      | 14,340,967.00                   | 9,830,483.00        | 2,224,332.00      | 12,054,815.00                   | -15.9%                    |
| Certificated Pupil Support Salaries                           |                | 1200         | 524,894.00                | 248,566.00        | 773,460.00                      | 499,876.00          | 167,775.00        | 667,651.00                      | -13.7%                    |
| Certificated Supervisors' and Administrators' Salaries        |                | 1300         | 1,465,425.00              | 107,826.00        | 1,573,251.00                    | 1,441,725.00        | 97,956.00         | 1,539,681.00                    | -2.1%                     |
| Other Certificated Salaries                                   |                | 1900         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |



| Description   | Resource Codes | Object Codes | 2021-22 Estimated Actuals |                   |                                 | 2022-23 Budget      |                   |                                 | % Diff<br>Column<br>C & F |
|---|----------------|--------------|---------------------------|-------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
|   |                |              | Unrestricted<br>(A)       | Restricted<br>(B) | Total Fund<br>col. A + B<br>(C) | Unrestricted<br>(D) | Restricted<br>(E) | Total Fund<br>col. D + E<br>(F) |                           |
| TOTAL, CERTIFICATED SALARIES                              |                |              | 11,689,521.00             | 4,998,157.00      | 16,687,678.00                   | 11,772,084.00       | 2,490,063.00      | 14,262,147.00                   | -14.5%                    |
| <b>CLASSIFIED SALARIES</b>                                |                |              |                           |                   |                                 |                     |                   |                                 |                           |
| Classified Instructional Salaries                         |                | 2100         | 339,103.00                | 668,125.00        | 1,007,228.00                    | 305,281.00          | 552,707.00        | 857,988.00                      | -14.8%                    |
| Classified Support Salaries                               |                | 2200         | 1,834,289.00              | 483,698.00        | 2,317,987.00                    | 1,986,705.00        | 373,941.00        | 2,360,646.00                    | 1.8%                      |
| Classified Supervisors' and Administrators' Salaries      |                | 2300         | 255,406.00                | 84,870.00         | 340,276.00                      | 265,534.00          | 87,845.00         | 353,379.00                      | 3.9%                      |
| Clerical, Technical and Office Salaries                   |                | 2400         | 941,924.00                | 134,291.00        | 1,076,215.00                    | 956,033.00          | 81,524.00         | 1,037,557.00                    | -3.6%                     |
| Other Classified Salaries                                 |                | 2900         | 142,177.00                | 89,444.00         | 231,621.00                      | 145,205.00          | 80,283.00         | 225,488.00                      | -2.6%                     |
| TOTAL, CLASSIFIED SALARIES                                |                |              | 3,512,899.00              | 1,460,428.00      | 4,973,327.00                    | 3,658,758.00        | 1,176,300.00      | 4,835,058.00                    | -2.8%                     |
| <b>EMPLOYEE BENEFITS</b>                                  |                |              |                           |                   |                                 |                     |                   |                                 |                           |
| STRS  |                | 3101-3102    | 1,896,324.00              | 1,713,071.00      | 3,609,395.00                    | 2,196,599.00        | 1,488,912.00      | 3,685,511.00                    | 2.1%                      |
| PERS  |                | 3201-3202    | 838,812.00                | 269,697.00        | 1,108,509.00                    | 960,858.00          | 252,246.00        | 1,213,104.00                    | 9.4%                      |
| OASDI/Medicare/Alternative                                |                | 3301-3302    | 447,914.00                | 152,655.00        | 600,569.00                      | 447,071.00          | 115,537.00        | 562,608.00                      | -6.3%                     |
| Health and Welfare Benefits                               |                | 3401-3402    | 1,609,754.00              | 381,452.00        | 1,991,206.00                    | 1,720,490.00        | 385,531.00        | 2,106,021.00                    | 5.8%                      |
| Unemployment Insurance                                    |                | 3501-3502    | 86,697.00                 | 31,433.00         | 118,130.00                      | 77,131.00           | 17,907.00         | 95,038.00                       | -19.5%                    |
| Workers' Compensation                                     |                | 3601-3602    | 261,430.00                | 87,283.00         | 348,713.00                      | 265,552.00          | 61,637.00         | 327,189.00                      | -6.2%                     |
| OPEB, Allocated   |                | 3701-3702    | 380,016.00                | 0.00              | 380,016.00                      | 350,000.00          | 0.00              | 350,000.00                      | -7.9%                     |
| OPEB, Active Employees                                    |                | 3751-3752    | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Other Employee Benefits                                   |                | 3901-3902    | 225,040.00                | 432.00            | 225,472.00                      | 116,200.00          | 420.00            | 116,620.00                      | -48.3%                    |
| TOTAL, EMPLOYEE BENEFITS                                  |                |              | 5,745,987.00              | 2,636,023.00      | 8,382,010.00                    | 6,133,901.00        | 2,322,190.00      | 8,456,091.00                    | 0.9%                      |
| <b>BOOKS AND SUPPLIES</b>                                 |                |              |                           |                   |                                 |                     |                   |                                 |                           |
| Approved Textbooks and Core Curricula Materials           |                | 4100         | 0.00                      | 615,956.00        | 615,956.00                      | 0.00                | 0.00              | 0.00                            | -100.0%                   |
| Books and Other Reference Materials                       |                | 4200         | 5,073.00                  | 24,614.00         | 29,687.00                       | 2,850.00            | 18,000.00         | 20,850.00                       | -29.8%                    |
| Materials and Supplies                                    |                | 4300         | 1,136,438.00              | 2,587,603.00      | 3,724,041.00                    | 706,165.00          | 618,961.00        | 1,325,126.00                    | -64.4%                    |
| Noncapitalized Equipment                                  |                | 4400         | 87,766.00                 | 247,199.00        | 334,965.00                      | 60,913.00           | 99,209.00         | 160,122.00                      | -52.2%                    |
| Food  |                | 4700         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| TOTAL, BOOKS AND SUPPLIES                                 |                |              | 1,229,277.00              | 3,475,372.00      | 4,704,649.00                    | 769,928.00          | 736,170.00        | 1,506,098.00                    | -68.0%                    |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>          |                |              |                           |                   |                                 |                     |                   |                                 |                           |
| Subagreements for Services                                |                | 5100         | 0.00                      | 25,000.00         | 25,000.00                       | 0.00                | 25,000.00         | 25,000.00                       | 0.0%                      |
| Travel and Conferences                                    |                | 5200         | 79,514.00                 | 508,981.00        | 588,495.00                      | 74,900.00           | 28,926.00         | 103,826.00                      | -82.4%                    |
| Dues and Memberships                                      |                | 5300         | 15,972.00                 | 3,885.00          | 19,857.00                       | 15,860.00           | 3,660.00          | 19,520.00                       | -1.7%                     |
| Insurance   |                | 5400 - 5450  | 334,562.00                | 34,425.00         | 368,987.00                      | 298,000.00          | 0.00              | 298,000.00                      | -19.2%                    |
| Operations and Housekeeping Services                      |                | 5500         | 531,053.00                | 0.00              | 531,053.00                      | 442,075.00          | 0.00              | 442,075.00                      | -16.8%                    |
| Rentals, Leases, Repairs, and Noncapitalized Improvements |                | 5600         | 219,364.00                | 51,832.00         | 271,196.00                      | 177,366.00          | 52,999.00         | 230,365.00                      | -15.1%                    |

| Description   | Resource Codes | Object Codes | 2021-22 Estimated Actuals |                   |                                 | 2022-23 Budget      |                   |                                 | % Diff<br>Column<br>C & F |
|---|----------------|--------------|---------------------------|-------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
|   |                |              | Unrestricted<br>(A)       | Restricted<br>(B) | Total Fund<br>col. A + B<br>(C) | Unrestricted<br>(D) | Restricted<br>(E) | Total Fund<br>col. D + E<br>(F) |                           |
| Transfers of Direct Costs   |                | 5710         | (9,000.00)                | 9,000.00          | 0.00                            | (9,000.00)          | 9,000.00          | 0.00                            | 0.0%                      |
| Transfers of Direct Costs - Interfund   |                | 5750         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Professional/Consulting Services and Operating Expenditures                     |                | 5800         | 792,787.00                | 1,533,696.00      | 2,326,483.00                    | 628,341.00          | 374,781.00        | 1,003,122.00                    | -56.9%                    |
| Communications  |                | 5900         | 224,931.00                | 3,500.00          | 228,431.00                      | 213,000.00          | 3,500.00          | 216,500.00                      | -5.2%                     |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES                                |                |              | 2,189,183.00              | 2,170,319.00      | 4,359,502.00                    | 1,840,542.00        | 497,866.00        | 2,338,408.00                    | -46.4%                    |
| <b>CAPITAL OUTLAY</b>   |                |              |                           |                   |                                 |                     |                   |                                 |                           |
| Land  |                | 6100         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Land Improvements   |                | 6170         | 0.00                      | 2,090,410.00      | 2,090,410.00                    | 0.00                | 0.00              | 0.00                            | -100.0%                   |
| Buildings and Improvements of Buildings   |                | 6200         | 33,965.00                 | 2,224,234.00      | 2,258,199.00                    | 37,017.00           | 684,881.00        | 721,898.00                      | -68.0%                    |
| Books and Media for New School Libraries or Major Expansion of School Libraries |                | 6300         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Equipment   |                | 6400         | 10,464.00                 | 45,581.00         | 56,045.00                       | 0.00                | 30,000.00         | 30,000.00                       | -46.5%                    |
| Equipment Replacement   |                | 6500         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Lease Assets  |                | 6600         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| TOTAL, CAPITAL OUTLAY   |                |              | 44,429.00                 | 4,360,225.00      | 4,404,654.00                    | 37,017.00           | 714,881.00        | 751,898.00                      | -82.9%                    |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                      |                |              |                           |                   |                                 |                     |                   |                                 |                           |
| Tuition   |                |              |                           |                   |                                 |                     |                   |                                 |                           |
| Tuition for Instruction Under Interdistrict                                     |                |              |                           |                   |                                 |                     |                   |                                 |                           |
| Attendance Agreements   |                | 7110         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| State Special Schools   |                | 7130         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Tuition, Excess Costs, and/or Deficit Payments                                  |                |              |                           |                   |                                 |                     |                   |                                 |                           |
| Payments to Districts or Charter Schools  |                | 7141         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Payments to County Offices  |                | 7142         | 602,450.00                | 0.00              | 602,450.00                      | 665,813.00          | 0.00              | 665,813.00                      | 10.5%                     |
| Payments to JPAs  |                | 7143         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Transfers of Pass-Through Revenues  |                |              |                           |                   |                                 |                     |                   |                                 |                           |
| To Districts or Charter Schools   |                | 7211         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| To County Offices   |                | 7212         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| To JPAs   |                | 7213         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Special Education SELPA Transfers of Apportionments                             |                |              |                           |                   |                                 |                     |                   |                                 |                           |
| To Districts or Charter Schools   | 6500           | 7221         |                           | 0.00              | 0.00                            |                     | 0.00              | 0.00                            | 0.0%                      |
| To County Offices   | 6500           | 7222         |                           | 0.00              | 0.00                            |                     | 0.00              | 0.00                            | 0.0%                      |
| To JPAs   | 6500           | 7223         |                           | 0.00              | 0.00                            |                     | 0.00              | 0.00                            | 0.0%                      |

| Description   | Resource Codes | Object Codes | 2021-22 Estimated Actuals |                   |                                 | 2022-23 Budget      |                   |                                 | % Diff<br>Column<br>C & F |
|---|----------------|--------------|---------------------------|-------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
|   |                |              | Unrestricted<br>(A)       | Restricted<br>(B) | Total Fund<br>col. A + B<br>(C) | Unrestricted<br>(D) | Restricted<br>(E) | Total Fund<br>col. D + E<br>(F) |                           |
| ROC/P Transfers of Apportionments                           |                |              |                           |                   |                                 |                     |                   |                                 |                           |
| To Districts or Charter Schools                             | 6360           | 7221         |                           | 0.00              | 0.00                            |                     | 0.00              | 0.00                            | 0.0%                      |
| To County Offices   | 6360           | 7222         |                           | 0.00              | 0.00                            |                     | 0.00              | 0.00                            | 0.0%                      |
| To JPAs   | 6360           | 7223         |                           | 0.00              | 0.00                            |                     | 0.00              | 0.00                            | 0.0%                      |
| Other Transfers of Apportionments                           | All Other      | 7221-7223    | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| All Other Transfers   |                | 7281-7283    | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| All Other Transfers Out to All Others                       |                | 7299         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Debt Service  |                |              |                           |                   |                                 |                     |                   |                                 |                           |
| Debt Service - Interest                                     |                | 7438         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Other Debt Service - Principal                              |                | 7439         | 350,000.00                | 0.00              | 350,000.00                      | 350,000.00          | 0.00              | 350,000.00                      | 0.0%                      |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)  |                |              | 952,450.00                | 0.00              | 952,450.00                      | 1,015,813.00        | 0.00              | 1,015,813.00                    | 6.7%                      |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>            |                |              |                           |                   |                                 |                     |                   |                                 |                           |
| Transfers of Indirect Costs                                 |                | 7310         | (221,828.00)              | 221,828.00        | 0.00                            | (163,261.00)        | 163,261.00        | 0.00                            | 0.0%                      |
| Transfers of Indirect Costs - Interfund                     |                | 7350         | (30,569.00)               | 0.00              | (30,569.00)                     | (31,864.00)         | 0.00              | (31,864.00)                     | 4.2%                      |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS            |                |              | (252,397.00)              | 221,828.00        | (30,569.00)                     | (195,125.00)        | 163,261.00        | (31,864.00)                     | 4.2%                      |
| TOTAL, EXPENDITURES   |                |              | 25,111,349.00             | 19,322,352.00     | 44,433,701.00                   | 25,032,918.00       | 8,100,731.00      | 33,133,649.00                   | -25.4%                    |
| <b>INTERFUND TRANSFERS</b>                                  |                |              |                           |                   |                                 |                     |                   |                                 |                           |
| <b>INTERFUND TRANSFERS IN</b>                               |                |              |                           |                   |                                 |                     |                   |                                 |                           |
| From: Special Reserve Fund                                  |                | 8912         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| From: Bond Interest and Redemption Fund                     |                | 8914         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Other Authorized Interfund Transfers In                     |                | 8919         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| (a) TOTAL, INTERFUND TRANSFERS IN                           |                |              | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| <b>INTERFUND TRANSFERS OUT</b>                              |                |              |                           |                   |                                 |                     |                   |                                 |                           |
| To: Child Development Fund                                  |                | 7611         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| To: Special Reserve Fund                                    |                | 7612         | 2,724,932.00              | 0.00              | 2,724,932.00                    | 109,677.00          | 0.00              | 109,677.00                      | -96.0%                    |
| To State School Building Fund/County School Facilities Fund |                | 7613         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| To: Cafeteria Fund  |                | 7616         | 240,000.00                | 0.00              | 240,000.00                      | 0.00                | 0.00              | 0.00                            | -100.0%                   |
| Other Authorized Interfund Transfers Out                    |                | 7619         | 70,000.00                 | 0.00              | 70,000.00                       | 50,000.00           | 0.00              | 50,000.00                       | -28.6%                    |
| (b) TOTAL, INTERFUND TRANSFERS OUT                          |                |              | 3,034,932.00              | 0.00              | 3,034,932.00                    | 159,677.00          | 0.00              | 159,677.00                      | -94.7%                    |
| <b>OTHER SOURCES/USES</b>                                   |                |              |                           |                   |                                 |                     |                   |                                 |                           |
| <b>SOURCES</b>  |                |              |                           |                   |                                 |                     |                   |                                 |                           |
| State Apportionments  |                |              |                           |                   |                                 |                     |                   |                                 |                           |

| Description   | Resource Codes | Object Codes | 2021-22 Estimated Actuals |                |                           | 2022-23 Budget   |                |                           | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|   |                |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
| Emergency Apportionments  |                | 8931         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Proceeds  |                |              |                           |                |                           |                  |                |                           |                     |
| Proceeds from Disposal of Capital Assets                                |                | 8953         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Other Sources   |                |              |                           |                |                           |                  |                |                           |                     |
| Transfers from Funds of Lapsed/Reorganized LEAs                         |                | 8965         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Long-Term Debt Proceeds   |                |              |                           |                |                           |                  |                |                           |                     |
| Proceeds from Certificates of Participation                             |                | 8971         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Proceeds from Leases  |                | 8972         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Proceeds from Lease Revenue Bonds                                       |                | 8973         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| All Other Financing Sources   |                | 8979         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| (c) TOTAL, SOURCES  |                |              | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| <b>USES</b>   |                |              |                           |                |                           |                  |                |                           |                     |
| Transfers of Funds from Lapsed/Reorganized LEAs                         |                | 7651         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| All Other Financing Uses  |                | 7699         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| (d) TOTAL, USES   |                |              | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| <b>CONTRIBUTIONS</b>  |                |              |                           |                |                           |                  |                |                           |                     |
| Contributions from Unrestricted Revenues                                |                | 8980         | (2,954,696.00)            | 2,954,696.00   | 0.00                      | (3,007,266.00)   | 3,007,266.00   | 0.00                      | 0.0%                |
| Contributions from Restricted Revenues                                  |                | 8990         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| (e) TOTAL, CONTRIBUTIONS  |                |              | (2,954,696.00)            | 2,954,696.00   | 0.00                      | (3,007,266.00)   | 3,007,266.00   | 0.00                      | 0.0%                |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b><br><b>(a- b + c - d + e)</b> |                |              | (5,989,628.00)            | 2,954,696.00   | (3,034,932.00)            | (3,166,943.00)   | 3,007,266.00   | (159,677.00)              | -94.7%              |

|   |                |                  | 2021-22 Estimated Actuals |                   |                                 | 2022-23 Budget      |                   |                                 | % Diff<br>Column<br>C & F |
|---|----------------|------------------|---------------------------|-------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
|   |                |                  | Unrestricted<br>(A)       | Restricted<br>(B) | Total Fund<br>col. A + B<br>(C) | Unrestricted<br>(D) | Restricted<br>(E) | Total Fund<br>col. D + E<br>(F) |                           |
| Description   | Function Codes | Object<br>Codes  |                           |                   |                                 |                     |                   |                                 |                           |
| A. REVENUES   |                |                  |                           |                   |                                 |                     |                   |                                 |                           |
| 1) LCFF Sources   |                | 8010-8099        | 26,807,869.00             | 0.00              | 26,807,869.00                   | 26,622,136.00       | 0.00              | 26,622,136.00                   | -0.7%                     |
| 2) Federal Revenue  |                | 8100-8299        | 0.00                      | 10,615,943.00     | 10,615,943.00                   | 0.00                | 2,609,036.00      | 2,609,036.00                    | -75.4%                    |
| 3) Other State Revenue  |                | 8300-8599        | 545,459.00                | 3,994,164.00      | 4,539,623.00                    | 500,445.00          | 1,843,525.00      | 2,343,970.00                    | -48.4%                    |
| 4) Other Local Revenue  |                | 8600-8799        | 696,838.00                | 940,504.00        | 1,637,342.00                    | 358,361.00          | 749,599.00        | 1,107,960.00                    | -32.3%                    |
| 5) TOTAL, REVENUES  |                |                  | 28,050,166.00             | 15,550,611.00     | 43,600,777.00                   | 27,480,942.00       | 5,202,160.00      | 32,683,102.00                   | -25.0%                    |
| B. EXPENDITURES (Objects 1000-7999)   |                |                  |                           |                   |                                 |                     |                   |                                 |                           |
| 1) Instruction  | 1000-1999      | Except 7600-7699 | 14,826,092.00             | 12,686,814.00     | 27,512,906.00                   | 14,641,738.00       | 5,638,229.00      | 20,279,967.00                   | -26.3%                    |
| 2) Instruction - Related Services   | 2000-2999      |                  | 3,456,491.00              | 440,275.00        | 3,896,766.00                    | 3,496,322.00        | 362,667.00        | 3,858,989.00                    | -1.0%                     |
| 3) Pupil Services   | 3000-3999      |                  | 2,014,833.00              | 733,253.00        | 2,748,086.00                    | 2,012,072.00        | 274,492.00        | 2,286,564.00                    | -16.8%                    |
| 4) Ancillary Services   | 4000-4999      |                  | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| 5) Community Services   | 5000-5999      |                  | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| 6) Enterprise   | 6000-6999      |                  | 20,507.00                 | 0.00              | 20,507.00                       | 15,287.00           | 0.00              | 15,287.00                       | -25.5%                    |
| 7) General Administration   | 7000-7999      |                  | 1,692,235.00              | 241,753.00        | 1,933,988.00                    | 1,584,423.00        | 176,159.00        | 1,760,582.00                    | -9.0%                     |
| 8) Plant Services   | 8000-8999      |                  | 2,148,741.00              | 5,220,257.00      | 7,368,998.00                    | 2,267,263.00        | 1,649,184.00      | 3,916,447.00                    | -46.9%                    |
| 9) Other Outgo  | 9000-9999      |                  | 952,450.00                | 0.00              | 952,450.00                      | 1,015,813.00        | 0.00              | 1,015,813.00                    | 6.7%                      |
| 10) TOTAL, EXPENDITURES   |                |                  | 25,111,349.00             | 19,322,352.00     | 44,433,701.00                   | 25,032,918.00       | 8,100,731.00      | 33,133,649.00                   | -25.4%                    |
| C. EXCESS (DEFICIENCY) OF REVENUES<br>OVER EXPENDITURES BEFORE OTHER<br>FINANCING SOURCES AND USES (A5 - B10) |                |                  | 2,938,817.00              | (3,771,741.00)    | (832,924.00)                    | 2,448,024.00        | (2,898,571.00)    | (450,547.00)                    | -45.9%                    |
| D. OTHER FINANCING SOURCES/USES   |                |                  |                           |                   |                                 |                     |                   |                                 |                           |
| 1) Interfund Transfers  |                |                  |                           |                   |                                 |                     |                   |                                 |                           |
| a) Transfers In   |                | 8900-8929        | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| b) Transfers Out  |                | 7600-7629        | 3,034,932.00              | 0.00              | 3,034,932.00                    | 159,677.00          | 0.00              | 159,677.00                      | -94.7%                    |
| 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        | (2,954,696.00)            | 2,954,696.00      | 0.00                            | (3,007,266.00)      | 3,007,266.00      | 0.00                            | 0.0%                      |
| 4) TOTAL, OTHER FINANCING<br>SOURCES/USES   |                |                  | (5,989,628.00)            | 2,954,696.00      | (3,034,932.00)                  | (3,166,943.00)      | 3,007,266.00      | (159,677.00)                    | -94.7%                    |
| E. NET INCREASE (DECREASE) IN FUND<br>BALANCE (C + D4)  |                |                  | (3,050,811.00)            | (817,045.00)      | (3,867,856.00)                  | (718,919.00)        | 108,695.00        | (610,224.00)                    | -84.2%                    |
| F. FUND BALANCE, RESERVES   |                |                  |                           |                   |                                 |                     |                   |                                 |                           |
| 1) Beginning Fund Balance   |                |                  |                           |                   |                                 |                     |                   |                                 |                           |
| a) As of July 1 - Unaudited   |                | 9791             | 9,916,693.00              | 2,040,228.00      | 11,956,921.00                   | 6,865,882.00        | 1,223,183.00      | 8,089,065.00                    | -32.3%                    |

| Description                                 | Function Codes | Object Codes | 2021-22 Estimated Actuals |                   |                                 | 2022-23 Budget      |                   |                                 | % Diff<br>Column<br>C & F |
|---|----------------|--------------|---------------------------|-------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
|   |                |              | Unrestricted<br>(A)       | Restricted<br>(B) | Total Fund<br>col. A + B<br>(C) | Unrestricted<br>(D) | Restricted<br>(E) | Total Fund<br>col. D + E<br>(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)       |                |              | 9,916,693.00              | 2,040,228.00      | 11,956,921.00                   | 6,865,882.00        | 1,223,183.00      | 8,089,065.00                    | -32.3%                    |
| d) Other Restatements                       |                | 9795         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |              | 9,916,693.00              | 2,040,228.00      | 11,956,921.00                   | 6,865,882.00        | 1,223,183.00      | 8,089,065.00                    | -32.3%                    |
| 2) Ending Balance, June 30 (E + F1e)        |                |              | 6,865,882.00              | 1,223,183.00      | 8,089,065.00                    | 6,146,963.00        | 1,331,878.00      | 7,478,841.00                    | -7.5%                     |
| Components of Ending Fund Balance           |                |              |                           |                   |                                 |                     |                   |                                 |                           |
| a) Nonspendable                             |                |              |                           |                   |                                 |                     |                   |                                 |                           |
| Revolving Cash                              |                | 9711         | 16,000.00                 | 0.00              | 16,000.00                       | 16,000.00           | 0.00              | 16,000.00                       | 0.0%                      |
| Stores                                      |                | 9712         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Prepaid Items                               |                | 9713         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| All Others                                  |                | 9719         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| b) Restricted                               |                | 9740         | 0.00                      | 1,223,183.00      | 1,223,183.00                    | 0.00                | 1,331,878.00      | 1,331,878.00                    | 8.9%                      |
| c) Committed                                |                |              |                           |                   |                                 |                     |                   |                                 |                           |
| Stabilization Arrangements                  |                | 9750         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Other Commitments (by Resource/Object)      |                | 9760         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| d) Assigned                                 |                |              |                           |                   |                                 |                     |                   |                                 |                           |
| Other Assignments (by Resource/Object)      |                | 9780         | 5,425,823.00              | 0.00              | 5,425,823.00                    | 5,132,163.00        | 0.00              | 5,132,163.00                    | -5.4%                     |
| 7% Board Reserve                            | 0000           | 9780         | 3,322,804.00              |                   | 3,322,804.00                    |                     |                   | 0.00                            |                           |
| Textbook Reserve                            | 0000           | 9780         | 500,000.00                |                   | 500,000.00                      |                     |                   | 0.00                            |                           |
| Reserve for Future Deficit Spending         | 0000           | 9780         | 180,431.00                |                   | 180,431.00                      |                     |                   | 0.00                            |                           |
| Lottery Reserve for Future Deficit Spending | 1100           | 9780         | 1,422,588.00              |                   | 1,422,588.00                    |                     |                   | 0.00                            |                           |
| 7% Board Reserve                            | 0000           | 9780         |                           |                   | 0.00                            | 2,330,533.00        |                   | 2,330,533.00                    |                           |
| Textbook Reserve                            | 0000           | 9780         |                           |                   | 0.00                            | 500,000.00          |                   | 500,000.00                      |                           |
| Technology Infrastructure Reserve           | 0000           | 9780         |                           |                   | 0.00                            | 750,000.00          |                   | 750,000.00                      |                           |
| Reserve for Future Deficit Spending         | 0000           | 9780         |                           |                   | 0.00                            | 121,761.00          |                   | 121,761.00                      |                           |
| Lottery Reserve for Future Deficit Spending | 1100           | 9780         |                           |                   | 0.00                            | 1,429,869.00        |                   | 1,429,869.00                    |                           |
| e) Unassigned/Unappropriated                |                |              |                           |                   |                                 |                     |                   |                                 |                           |
| Reserve for Economic Uncertainties          |                | 9789         | 1,424,059.00              | 0.00              | 1,424,059.00                    | 998,800.00          | 0.00              | 998,800.00                      | -29.9%                    |
| Unassigned/Unappropriated Amount            |                | 9790         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |

| Resource                  | Description  | 2021-22<br>Estimated Actuals | 2022-23<br>Budget |
|---------------------------|--|------------------------------|-------------------|
| 6300                      | Lottery : Instructional Materials  | 599,050.00                   | 739,726.00        |
| 6547                      | Special Education Early Intervention Preschool Grant                       | 41,388.00                    | 41,388.00         |
| 7311                      | Classified School Employee Professional Development Block Grant            | 9,510.00                     | 9,510.00          |
| 8150                      | Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75) | 539,016.00                   | 507,035.00        |
| 9010                      | Other Restricted Local   | 34,219.00                    | 34,219.00         |
| Total, Restricted Balance |  | 1,223,183.00                 | 1,331,878.00      |

District: Escalon Unified School District

## 2022-23 Adopted Budget

### Reasons for Assigned and Unassigned Ending Fund Balances above the Minimum Economic Uncertainty Reserve

Education Code Section 42127(a)(2)(B) requires providing all of the following for public review and discussion:

- (i) The minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget.
- (ii) The combined assigned and unassigned ending fund balances that are in excess of the minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget.
- (iii) A statement of reasons that substantiates the need for an assigned and unassigned ending fund balance that is in excess of the minimum recommended reserve for economic uncertainties for each fiscal year that the school district identifies an assigned and unassigned ending fund balance that is in excess of the minimum recommended reserve for economic uncertainties, as identified pursuant to clause (ii).

| Minimum Recommended Reserve for Economic Uncertainty & Combined Assigned and Unassigned/Unappropriated Fund Balances: |                       |                    |                    |
|---|-----------------------|--------------------|--------------------|
| <u>Objects 9780/9789/9790:</u>  | <u>2022-23 Budget</u> | <u>2023-24 MYP</u> | <u>2024-25 MYP</u> |
| Fund 01: General Fund   | \$6,130,963.00        | \$5,868,545.00     | \$6,453,149.00     |
| Fund 17: Special Reserve Fund for Other Than Capital Outlay Projects  | \$2,507,006.00        | \$2,626,683.00     | \$2,746,360.00     |
|   |                       |                    |                    |
| Total Assigned and Unassigned Ending Fund Balances  | \$8,637,969.00        | \$8,495,228.00     | \$9,199,509.00     |
| District Standard Reserve Level (Form CS Line 10B-4)  | 3%                    | 3%                 | 3%                 |
| Fund Combined Unrest/Rest Expenses and Financing Uses (MYP Line 11)   | \$33,293,326.00       | \$32,744,849.00    | \$33,029,788.00    |
| Less District Minimum Reserve for Economic Uncertainties  | \$998,800.00          | \$982,346.00       | \$990,895.00       |
|   |                       |                    |                    |
| Remaining Balance to Substantiate Need  | \$7,639,169.00        | \$7,512,882.00     | \$8,208,614.00     |

### Reasons for Fund Balances above Minimum Reserve for Economic Uncertainties:

| <u>Fund</u> | <u>Description of Reason</u>                | <u>2022-23 Budget</u> | <u>2023-24 MYP</u> | <u>2024-25 MYP</u> |
|-------------|---|-----------------------|--------------------|--------------------|
| 01          | 7% Board Reserve                            | \$2,330,533.00        | \$2,290,743.00     | \$2,309,585.00     |
| 01          | Reserve for Textbooks                       | \$500,000.00          | \$500,000.00       | \$500,000.00       |
| 01          | Reserve for Technology Infrastructure       | \$750,000.00          | \$750,000.00       | \$750,000.00       |
|             | Lottery Reserve for Future Deficit Spending | \$1,429,869.00        | \$1,300,000.00     | \$1,050,000.00     |
| 01          | Reserve for Future Deficit Spending         | \$121,761.00          | \$45,456.00        | \$852,669.00       |
| 17          | Reserve for Future Deficit Spending         | \$2,507,006.00        | \$2,626,683.00     | \$2,746,360.00     |
|             |   |                       |                    |                    |
|             | Total of Substantiated Needs                | \$7,639,169.00        | \$7,512,882.00     | \$8,208,614.00     |
|             |   |                       |                    |                    |
|             | Remaining Unsubstantiated Balance           | \$0.00                | \$0.00             | \$0.00             |

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



| 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>A. DISTRICT</b>  |                           |            |            |                   |                      |                      |
| <b>1. Total District Regular ADA</b>  |                           |            |            |                   |                      |                      |
| Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA) | 2,418.55                  | 2,418.55   | 2,604.20   | 2,418.55          | 2,418.55             | 2,418.55             |
| <b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b>   |                           |            |            |                   |                      |                      |
| 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)   |                           |            |            |                   |                      |                      |
| <b>3. Total Basic Aid Open Enrollment Regular ADA</b>   |                           |            |            |                   |                      |                      |
| 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)   |                           |            |            |                   |                      |                      |
| <b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>  | 2,418.55                  | 2,418.55   | 2,604.20   | 2,418.55          | 2,418.55             | 2,418.55             |
| <b>5. District Funded County Program ADA</b>  |                           |            |            |                   |                      |                      |
| a. County Community Schools   |                           |            |            |                   |                      |                      |
| b. Special Education-Special Day Class  | 33.29                     | 33.29      | 33.29      | 33.29             | 33.29                | 33.29                |
| c. Special Education-NPS/LCI  |                           |            |            |                   |                      |                      |
| d. Special Education Extended Year  | 2.37                      | 2.37       | 2.37       | 2.37              | 2.37                 | 2.37                 |
| 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]  |                           |            |            |                   |                      |                      |
| <b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>  | 35.66                     | 35.66      | 35.66      | 35.66             | 35.66                | 35.66                |

| 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<br>(Sum of Line A4 and Line A5g)                              | 2,454.21                  | 2,454.21   | 2,639.86   | 2,454.21          | 2,454.21             | 2,454.21             |
| 7. Adults in Correctional Facilities  |                           |            |            |                   |                      |                      |
| 8. Charter School ADA<br>(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>B. COUNTY OFFICE OF EDUCATION</b>   |                           |            |            |                   |                      |                      |
| <b>1. County Program Alternative Education Grant ADA</b>   |                           |            |            |                   |                      |                      |
| 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)]                      |                           |            |            |                   |                      |                      |
| <b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>                               | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| <b>2. District Funded County Program ADA</b>   |                           |            |            |                   |                      |                      |
| 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]   |                           |            |            |                   |                      |                      |
| <b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>                                     | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| <b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>   | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| <b>4. Adults in Correctional Facilities</b>  |                           |            |            |                   |                      |                      |
| <b>5. County Operations Grant ADA</b>  |                           |            |            |                   |                      |                      |
| <b>6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>                                |                           |            |            |                   |                      |                      |

| 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>C. CHARTER SCHOOL ADA</b>  |                           |            |            |                   |                      |                      |
| 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.    |                           |            |            |                   |                      |                      |
| <b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>  |                           |            |            |                   |                      |                      |
| <b>1. Total Charter School Regular ADA</b>  |                           |            |            |                   |                      |                      |
| <b>2. Charter School County Program Alternative Education ADA</b>   |                           |            |            |                   |                      |                      |
| 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)]  |                           |            |            |                   |                      |                      |
| <b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>   | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| <b>3. Charter School Funded County Program ADA</b>  |                           |            |            |                   |                      |                      |
| 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                                |                           |            |            |                   |                      |                      |
| <b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>  | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| <b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>  | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| <b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>   |                           |            |            |                   |                      |                      |
| <b>5. Total Charter School Regular ADA</b>  | 311.44                    | 311.44     | 311.44     | 311.44            | 311.44               | 311.44               |
| <b>6. Charter School County Program Alternative Education ADA</b>   |                           |            |            |                   |                      |                      |
| 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 |
| <b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>                | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| <b>7. Charter School Funded County Program ADA</b>   |                           |            |            |                   |                      |                      |
| 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 |                           |            |            |                   |                      |                      |
| <b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>                               | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| <b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>   | 311.44                    | 311.44     | 311.44     | 311.44            | 311.44               | 311.44               |
| <b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>                             | 311.44                    | 311.44     | 311.44     | 311.44            | 311.44               | 311.44               |

| Description   | Object Codes         | 2022-23 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2023-24 Projection (C) | % Change (Cols. E-C/C) (D) | 2024-25 Projection (E) |
|---|----------------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) |                      |                              |                            |                        |                            |                        |
| <b>A. REVENUES AND OTHER FINANCING SOURCES</b>  |                      |                              |                            |                        |                            |                        |
| 1. LCFF/Revenue Limit Sources   | 8010-8099            | 26,622,136.00                | 5.60%                      | 28,114,179.00          | 3.95%                      | 29,223,687.00          |
| 2. Federal Revenues   | 8100-8299            | 0.00                         | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 3. Other State Revenues   | 8300-8599            | 500,445.00                   | 0.00%                      | 500,445.00             | 0.00%                      | 500,445.00             |
| 4. Other Local Revenues   | 8600-8799            | 358,361.00                   | 0.00%                      | 358,361.00             | 0.00%                      | 358,361.00             |
| 5. Other Financing Sources  |                      |                              |                            |                        |                            |                        |
| a. Transfers In   | 8900-8929            | 0.00                         | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| b. Other Sources  | 8930-8979            | 0.00                         | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| c. Contributions  | 8980-8999            | (3,007,266.00)               | 2.48%                      | (3,081,979.00)         | 0.89%                      | (3,109,406.00)         |
| 6. Total (Sum lines A1 thru A5c)  |                      | 24,473,676.00                | 5.79%                      | 25,891,006.00          | 4.18%                      | 26,973,087.00          |
| <b>B. EXPENDITURES AND OTHER FINANCING USES</b>   |                      |                              |                            |                        |                            |                        |
| 1. Certificated Salaries  |                      |                              |                            |                        |                            |                        |
| a. Base Salaries  |                      |                              |                            | 11,772,084.00          |                            | 12,367,097.00          |
| b. Step & Column Adjustment   |                      |                              |                            | 181,302.00             |                            | 176,099.00             |
| c. Cost-of-Living Adjustment  |                      |                              |                            | 0.00                   |                            | 0.00                   |
| d. Other Adjustments  |                      |                              |                            | 413,711.00             |                            | 0.00                   |
| e. Total Certificated Salaries (Sum lines B1a thru B1d)   | 1000-1999            | 11,772,084.00                | 5.05%                      | 12,367,097.00          | 1.42%                      | 12,543,196.00          |
| 2. Classified Salaries  |                      |                              |                            |                        |                            |                        |
| a. Base Salaries  |                      |                              |                            | 3,658,758.00           |                            | 3,689,929.00           |
| b. Step & Column Adjustment   |                      |                              |                            | 31,171.00              |                            | 18,745.00              |
| c. Cost-of-Living Adjustment  |                      |                              |                            | 0.00                   |                            | 0.00                   |
| d. Other Adjustments  |                      |                              |                            | 0.00                   |                            | 0.00                   |
| e. Total Classified Salaries (Sum lines B2a thru B2d)   | 2000-2999            | 3,658,758.00                 | 0.85%                      | 3,689,929.00           | 0.51%                      | 3,708,674.00           |
| 3. Employee Benefits  | 3000-3999            | 6,133,901.00                 | 2.69%                      | 6,298,603.00           | 0.39%                      | 6,323,026.00           |
| 4. Books and Supplies   | 4000-4999            | 769,928.00                   | 19.48%                     | 919,928.00             | 0.00%                      | 919,928.00             |
| 5. Services and Other Operating Expenditures  | 5000-5999            | 1,840,542.00                 | 0.00%                      | 1,840,542.00           | 0.00%                      | 1,840,542.00           |
| 6. Capital Outlay   | 6000-6999            | 37,017.00                    | 0.00%                      | 37,017.00              | 0.00%                      | 37,017.00              |
| 7. Other Outgo (excluding Transfers of Indirect Costs)  | 7100-7299, 7400-7499 | 1,015,813.00                 | 1.96%                      | 1,035,756.00           | 1.52%                      | 1,051,548.00           |
| 8. Other Outgo - Transfers of Indirect Costs  | 7300-7399            | (195,125.00)                 | 0.00%                      | (195,125.00)           | 0.00%                      | (195,125.00)           |
| 9. Other Financing Uses   |                      |                              |                            |                        |                            |                        |
| a. Transfers Out  | 7600-7629            | 159,677.00                   | 0.00%                      | 159,677.00             | 0.00%                      | 159,677.00             |
| b. Other Uses   | 7630-7699            | 0.00                         | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 10. Other Adjustments (Explain in Section F below)  |                      |                              |                            | 0.00                   |                            | 0.00                   |
| 11. Total (Sum lines B1 thru B10)   |                      | 25,192,595.00                | 3.81%                      | 26,153,424.00          | 0.90%                      | 26,388,483.00          |

| Description  | Object Codes | 2022-23<br>Budget<br>(Form 01) (A) | %<br>Change<br>(Cols.<br>C-A/A)<br>(B) | 2023-24<br>Projection<br>(C) | %<br>Change<br>(Cols.<br>E-C/C)<br>(D) | 2024-25<br>Projection<br>(E) |
|--|--------------|------------------------------------|--|------------------------------|--|------------------------------|
| C. NET INCREASE (DECREASE)<br>IN FUND BALANCE<br>(Line A6 minus line B11)  |              | (718,919.00)                       |  | (262,418.00)                 |  | 584,604.00                   |
| D. FUND BALANCE  |              |                                    |  |                              |  |                              |
| 1. Net Beginning Fund Balance<br>(Form 01, line F1e)   |              | 6,865,882.00                       |  | 6,146,963.00                 |  | 5,884,545.00                 |
| 2. Ending Fund Balance (Sum lines<br>C and D1)   |              | 6,146,963.00                       |  | 5,884,545.00                 |  | 6,469,149.00                 |
| 3. Components of Ending Fund<br>Balance  |              |                                    |  |                              |  |                              |
| a. Nonspendable  | 9710-9719    | 16,000.00                          |  | 16,000.00                    |  | 16,000.00                    |
| b. Restricted  | 9740         |                                    |  |                              |  |                              |
| c. Committed   |              |                                    |  |                              |  |                              |
| 1. Stabilization Arrangements  | 9750         | 0.00                               |  | 0.00                         |  | 0.00                         |
| 2. Other Commitments   | 9760         | 0.00                               |  | 0.00                         |  | 0.00                         |
| d. Assigned  | 9780         | 5,132,163.00                       |  | 4,886,199.00                 |  | 5,462,254.00                 |
| e. Unassigned/Unappropriated   |              |                                    |  |                              |  |                              |
| 1. Reserve for Economic<br>Uncertainties   | 9789         | 998,800.00                         |  | 982,346.00                   |  | 990,895.00                   |
| 2. Unassigned/Unappropriated   | 9790         | 0.00                               |  | 0.00                         |  | 0.00                         |
| f. Total Components of Ending<br>Fund Balance<br>(Line D3f must agree with line<br>D2)   |              | 6,146,963.00                       |  | 5,884,545.00                 |  | 6,469,149.00                 |
| E. AVAILABLE RESERVES  |              |                                    |  |                              |  |                              |
| 1. General Fund  |              |                                    |  |                              |  |                              |
| a. Stabilization Arrangements  | 9750         | 0.00                               |  | 0.00                         |  | 0.00                         |
| b. Reserve for Economic<br>Uncertainties   | 9789         | 998,800.00                         |  | 982,346.00                   |  | 990,895.00                   |
| c. Unassigned/Unappropriated   | 9790         | 0.00                               |  | 0.00                         |  | 0.00                         |
| (Enter reserve projections for<br>subsequent years 1 and 2<br>in Columns C and E; current year<br>- Column A - is extracted.)  |              |                                    |  |                              |  |                              |
| 2. Special Reserve Fund -<br>Noncapital Outlay (Fund 17)   |              |                                    |  |                              |  |                              |
| a. Stabilization Arrangements  | 9750         |                                    |  |                              |  |                              |
| b. Reserve for Economic<br>Uncertainties   | 9789         |                                    |  |                              |  |                              |
| c. Unassigned/Unappropriated   | 9790         |                                    |  |                              |  |                              |
| 3. Total Available Reserves (Sum<br>lines E1a thru E2c)  |              | 998,800.00                         |  | 982,346.00                   |  | 990,895.00                   |
| F. ASSUMPTIONS   |              |                                    |  |                              |  |                              |
| Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide. |              |                                    |  |                              |  |                              |

| Description  | Object<br>Codes | 2022-23<br>Budget<br>(Form 01) (A) | %<br>Change<br>(Cols.<br>C-A/A)<br>(B) | 2023-24<br>Projection<br>(C) | %<br>Change<br>(Cols.<br>E-C/C)<br>(D) | 2024-25<br>Projection<br>(E) |
|--|-----------------|------------------------------------|--|------------------------------|--|------------------------------|
| In B1d the salary adjustment is to move some salary from restricted ELO-G funds to unrestricted funds. |                 |                                    |  |                              |  |                              |



| Description   | Object Codes         | 2022-23 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2023-24 Projection (C) | % Change (Cols. E-C/C) (D) | 2024-25 Projection (E) |
|---|----------------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) |                      |                              |                            |                        |                            |                        |
| <b>A. REVENUES AND OTHER FINANCING SOURCES</b>  |                      |                              |                            |                        |                            |                        |
| 1. LCFF/Revenue Limit Sources   | 8010-8099            | 0.00                         | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 2. Federal Revenues   | 8100-8299            | 2,609,036.00                 | -48.53%                    | 1,342,752.00           | 0.00%                      | 1,342,752.00           |
| 3. Other State Revenues   | 8300-8599            | 1,843,525.00                 | -17.29%                    | 1,524,722.00           | 0.00%                      | 1,524,722.00           |
| 4. Other Local Revenues   | 8600-8799            | 749,599.00                   | 0.00%                      | 749,599.00             | 0.00%                      | 749,599.00             |
| 5. Other Financing Sources  |                      |                              |                            |                        |                            |                        |
| a. Transfers In   | 8900-8929            | 0.00                         | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| b. Other Sources  | 8930-8979            | 0.00                         | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| c. Contributions  | 8980-8999            | 3,007,266.00                 | 2.48%                      | 3,081,979.00           | 0.89%                      | 3,109,406.00           |
| 6. Total (Sum lines A1 thru A5c)  |                      | 8,209,426.00                 | -18.40%                    | 6,699,052.00           | 0.41%                      | 6,726,479.00           |
| <b>B. EXPENDITURES AND OTHER FINANCING USES</b>   |                      |                              |                            |                        |                            |                        |
| 1. Certificated Salaries  |                      |                              |                            |                        |                            |                        |
| a. Base Salaries  |                      |                              |                            | 2,490,063.00           |                            | 1,880,410.00           |
| b. Step & Column Adjustment   |                      |                              |                            | 37,426.00              |                            | 31,230.00              |
| c. Cost-of-Living Adjustment  |                      |                              |                            | 0.00                   |                            | 0.00                   |
| d. Other Adjustments  |                      |                              |                            | (647,079.00)           |                            | 0.00                   |
| e. Total Certificated Salaries (Sum lines B1a thru B1d)   | 1000-1999            | 2,490,063.00                 | -24.48%                    | 1,880,410.00           | 1.66%                      | 1,911,640.00           |
| 2. Classified Salaries  |                      |                              |                            |                        |                            |                        |
| a. Base Salaries  |                      |                              |                            | 1,176,300.00           |                            | 1,189,057.00           |
| b. Step & Column Adjustment   |                      |                              |                            | 12,757.00              |                            | 13,886.00              |
| c. Cost-of-Living Adjustment  |                      |                              |                            | 0.00                   |                            | 0.00                   |
| d. Other Adjustments  |                      |                              |                            | 0.00                   |                            | 0.00                   |
| e. Total Classified Salaries (Sum lines B2a thru B2d)   | 2000-2999            | 1,176,300.00                 | 1.08%                      | 1,189,057.00           | 1.17%                      | 1,202,943.00           |
| 3. Employee Benefits  | 3000-3999            | 2,322,190.00                 | -8.32%                     | 2,129,048.00           | 0.22%                      | 2,133,812.00           |
| 4. Books and Supplies   | 4000-4999            | 736,170.00                   | -2.42%                     | 718,363.00             | 0.00%                      | 718,363.00             |
| 5. Services and Other Operating Expenditures  | 5000-5999            | 497,866.00                   | -1.32%                     | 491,286.00             | 0.00%                      | 491,286.00             |
| 6. Capital Outlay   | 6000-6999            | 714,881.00                   | -97.20%                    | 20,000.00              | 0.00%                      | 20,000.00              |
| 7. Other Outgo (excluding Transfers of Indirect Costs)  | 7100-7299, 7400-7499 | 0.00                         | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 8. Other Outgo - Transfers of Indirect Costs  | 7300-7399            | 163,261.00                   | 0.00%                      | 163,261.00             | 0.00%                      | 163,261.00             |
| 9. Other Financing Uses   |                      |                              |                            |                        |                            |                        |
| a. Transfers Out  | 7600-7629            | 0.00                         | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| b. Other Uses   | 7630-7699            | 0.00                         | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 10. Other Adjustments (Explain in Section F below)  |                      |                              |                            | 0.00                   |                            | 0.00                   |
| 11. Total (Sum lines B1 thru B10)   |                      | 8,100,731.00                 | -18.63%                    | 6,591,425.00           | 0.76%                      | 6,641,305.00           |

| Description  | Object Codes | 2022-23 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2023-24 Projection (C) | % Change (Cols. E-C/C) (D) | 2024-25 Projection (E) |
|--|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| C. NET INCREASE (DECREASE) IN FUND BALANCE<br>(Line A6 minus line B11)   |              | 108,695.00                   |                            | 107,627.00             |                            | 85,174.00              |
| D. FUND BALANCE  |              |                              |                            |                        |                            |                        |
| 1. Net Beginning Fund Balance (Form 01, line F1e)  |              | 1,223,183.00                 |                            | 1,331,878.00           |                            | 1,439,505.00           |
| 2. Ending Fund Balance (Sum lines C and D1)  |              | 1,331,878.00                 |                            | 1,439,505.00           |                            | 1,524,679.00           |
| 3. Components of Ending Fund Balance   |              |                              |                            |                        |                            |                        |
| a. Nonspendable  | 9710-9719    | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| b. Restricted  | 9740         | 1,331,878.00                 |                            | 1,439,505.00           |                            | 1,524,680.00           |
| c. Committed   |              |                              |                            |                        |                            |                        |
| 1. Stabilization Arrangements  | 9750         | 0.00                         |                            |                        |                            |                        |
| 2. Other Commitments   | 9760         | 0.00                         |                            |                        |                            |                        |
| d. Assigned  | 9780         | 0.00                         |                            |                        |                            |                        |
| e. Unassigned/Unappropriated   |              |                              |                            |                        |                            |                        |
| 1. Reserve for Economic Uncertainties  | 9789         | 0.00                         |                            |                        |                            |                        |
| 2. Unassigned/Unappropriated   | 9790         | 0.00                         |                            | 0.00                   |                            | (1.00)                 |
| f. Total Components of Ending Fund Balance<br>(Line D3f must agree with line D2)   |              | 1,331,878.00                 |                            | 1,439,505.00           |                            | 1,524,679.00           |
| E. AVAILABLE RESERVES  |              |                              |                            |                        |                            |                        |
| 1. General Fund  |              |                              |                            |                        |                            |                        |
| a. Stabilization Arrangements  | 9750         | 0.00                         |                            |                        |                            |                        |
| b. Reserve for Economic Uncertainties  | 9789         | 0.00                         |                            |                        |                            |                        |
| c. Unassigned/Unappropriated   | 9790         |                              |                            |                        |                            |                        |
| (Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)   |              |                              |                            |                        |                            |                        |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17)  |              |                              |                            |                        |                            |                        |
| a. Stabilization Arrangements  | 9750         |                              |                            |                        |                            |                        |
| b. Reserve for Economic Uncertainties  | 9789         |                              |                            |                        |                            |                        |
| c. Unassigned/Unappropriated   | 9790         |                              |                            |                        |                            |                        |
| 3. Total Available Reserves (Sum lines E1a thru E2c)   |              |                              |                            |                        |                            |                        |
| F. ASSUMPTIONS   |              |                              |                            |                        |                            |                        |
| Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide. |              |                              |                            |                        |                            |                        |

| Description   | Object<br>Codes | 2022-23<br>Budget<br>(Form 01) (A) | %<br>Change<br>(Cols.<br>C-A/A)<br>(B) | 2023-24<br>Projection<br>(C) | %<br>Change<br>(Cols.<br>E-C/C)<br>(D) | 2024-25<br>Projection<br>(E) |
|---|-----------------|------------------------------------|--|------------------------------|--|------------------------------|
| In Line B1d, the adjustments are removing salaries related to ELO-G and ESSER funds |                 |                                    |  |                              |  |                              |

| Description   | Object Codes         | 2022-23 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2023-24 Projection (C) | % Change (Cols. E-C/C) (D) | 2024-25 Projection (E) |
|---|----------------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) |                      |                              |                            |                        |                            |                        |
| A. REVENUES AND OTHER FINANCING SOURCES   |                      |                              |                            |                        |                            |                        |
| 1. LCFF/Revenue Limit Sources   | 8010-8099            | 26,622,136.00                | 5.60%                      | 28,114,179.00          | 3.95%                      | 29,223,687.00          |
| 2. Federal Revenues   | 8100-8299            | 2,609,036.00                 | -48.53%                    | 1,342,752.00           | 0.00%                      | 1,342,752.00           |
| 3. Other State Revenues   | 8300-8599            | 2,343,970.00                 | -13.60%                    | 2,025,167.00           | 0.00%                      | 2,025,167.00           |
| 4. Other Local Revenues   | 8600-8799            | 1,107,960.00                 | 0.00%                      | 1,107,960.00           | 0.00%                      | 1,107,960.00           |
| 5. Other Financing Sources  |                      |                              |                            |                        |                            |                        |
| a. Transfers In   | 8900-8929            | 0.00                         | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| b. Other Sources  | 8930-8979            | 0.00                         | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| c. Contributions  | 8980-8999            | 0.00                         | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 6. Total (Sum lines A1 thru A5c)  |                      | 32,683,102.00                | -0.28%                     | 32,590,058.00          | 3.40%                      | 33,699,566.00          |
| B. EXPENDITURES AND OTHER FINANCING USES  |                      |                              |                            |                        |                            |                        |
| 1. Certificated Salaries  |                      |                              |                            |                        |                            |                        |
| a. Base Salaries  |                      |                              |                            | 14,262,147.00          |                            | 14,247,507.00          |
| b. Step & Column Adjustment   |                      |                              |                            | 218,728.00             |                            | 207,329.00             |
| c. Cost-of-Living Adjustment  |                      |                              |                            | 0.00                   |                            | 0.00                   |
| d. Other Adjustments  |                      |                              |                            | (233,368.00)           |                            | 0.00                   |
| e. Total Certificated Salaries (Sum lines B1a thru B1d)   | 1000-1999            | 14,262,147.00                | -0.10%                     | 14,247,507.00          | 1.46%                      | 14,454,836.00          |
| 2. Classified Salaries  |                      |                              |                            |                        |                            |                        |
| a. Base Salaries  |                      |                              |                            | 4,835,058.00           |                            | 4,878,986.00           |
| b. Step & Column Adjustment   |                      |                              |                            | 43,928.00              |                            | 32,631.00              |
| c. Cost-of-Living Adjustment  |                      |                              |                            | 0.00                   |                            | 0.00                   |
| d. Other Adjustments  |                      |                              |                            | 0.00                   |                            | 0.00                   |
| e. Total Classified Salaries (Sum lines B2a thru B2d)   | 2000-2999            | 4,835,058.00                 | 0.91%                      | 4,878,986.00           | 0.67%                      | 4,911,617.00           |
| 3. Employee Benefits  | 3000-3999            | 8,456,091.00                 | -0.34%                     | 8,427,651.00           | 0.35%                      | 8,456,838.00           |
| 4. Books and Supplies   | 4000-4999            | 1,506,098.00                 | 8.78%                      | 1,638,291.00           | 0.00%                      | 1,638,291.00           |
| 5. Services and Other Operating Expenditures  | 5000-5999            | 2,338,408.00                 | -0.28%                     | 2,331,828.00           | 0.00%                      | 2,331,828.00           |
| 6. Capital Outlay   | 6000-6999            | 751,898.00                   | -92.42%                    | 57,017.00              | 0.00%                      | 57,017.00              |
| 7. Other Outgo (excluding Transfers of Indirect Costs)  | 7100-7299, 7400-7499 | 1,015,813.00                 | 1.96%                      | 1,035,756.00           | 1.52%                      | 1,051,548.00           |
| 8. Other Outgo - Transfers of Indirect Costs  | 7300-7399            | (31,864.00)                  | 0.00%                      | (31,864.00)            | 0.00%                      | (31,864.00)            |
| 9. Other Financing Uses   |                      |                              |                            |                        |                            |                        |
| a. Transfers Out  | 7600-7629            | 159,677.00                   | 0.00%                      | 159,677.00             | 0.00%                      | 159,677.00             |
| b. Other Uses   | 7630-7699            | 0.00                         | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 10. Other Adjustments   |                      |                              |                            | 0.00                   |                            | 0.00                   |
| 11. Total (Sum lines B1 thru B10)   |                      | 33,293,326.00                | -1.65%                     | 32,744,849.00          | 0.87%                      | 33,029,788.00          |
| C. NET INCREASE (DECREASE) IN FUND BALANCE  |                      |                              |                            |                        |                            |                        |

| Description  | Object Codes | 2022-23 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2023-24 Projection (C) | % Change (Cols. E-C/C) (D) | 2024-25 Projection (E) |
|--|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Line A6 minus line B11)   |              | (610,224.00)                 |                            | (154,791.00)           |                            | 669,778.00             |
| <b>D. FUND BALANCE</b>   |              |                              |                            |                        |                            |                        |
| 1. Net Beginning Fund Balance (Form 01, line F1e)  |              | 8,089,065.00                 |                            | 7,478,841.00           |                            | 7,324,050.00           |
| 2. Ending Fund Balance (Sum lines C and D1)  |              | 7,478,841.00                 |                            | 7,324,050.00           |                            | 7,993,828.00           |
| 3. Components of Ending Fund Balance   |              |                              |                            |                        |                            |                        |
| a. Nonspendable  | 9710-9719    | 16,000.00                    |                            | 16,000.00              |                            | 16,000.00              |
| b. Restricted  | 9740         | 1,331,878.00                 |                            | 1,439,505.00           |                            | 1,524,680.00           |
| c. Committed   |              |                              |                            |                        |                            |                        |
| 1. Stabilization Arrangements  | 9750         | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| 2. Other Commitments   | 9760         | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| d. Assigned  | 9780         | 5,132,163.00                 |                            | 4,886,199.00           |                            | 5,462,254.00           |
| e. Unassigned/Unappropriated   |              |                              |                            |                        |                            |                        |
| 1. Reserve for Economic Uncertainties  | 9789         | 998,800.00                   |                            | 982,346.00             |                            | 990,895.00             |
| 2. Unassigned/Unappropriated   | 9790         | 0.00                         |                            | 0.00                   |                            | (1.00)                 |
| f. Total Components of Ending Fund Balance   |              |                              |                            |                        |                            |                        |
| (Line D3f must agree with line D2)   |              | 7,478,841.00                 |                            | 7,324,050.00           |                            | 7,993,828.00           |
| <b>E. AVAILABLE RESERVES</b>   |              |                              |                            |                        |                            |                        |
| 1. General Fund  |              |                              |                            |                        |                            |                        |
| a. Stabilization Arrangements  | 9750         | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| b. Reserve for Economic Uncertainties  | 9789         | 998,800.00                   |                            | 982,346.00             |                            | 990,895.00             |
| c. Unassigned/Unappropriated   | 9790         | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| d. Negative Restricted Ending Balances   |              |                              |                            |                        |                            |                        |
| (Negative resources 2000-9999)   | 979Z         |                              |                            | 0.00                   |                            | (1.00)                 |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17)  |              |                              |                            |                        |                            |                        |
| a. Stabilization Arrangements  | 9750         | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| b. Reserve for Economic Uncertainties  | 9789         | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| c. Unassigned/Unappropriated   | 9790         | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| 3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)   |              | 998,800.00                   |                            | 982,346.00             |                            | 990,894.00             |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)                                   |              | 3.00%                        |                            | 3.00%                  |                            | 3.00%                  |
| <b>F. RECOMMENDED RESERVES</b>   |              |                              |                            |                        |                            |                        |
| 1. Special Education Pass-through Exclusions   |              |                              |                            |                        |                            |                        |
| For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA): |              |                              |                            |                        |                            |                        |

| Description   | Object Codes | 2022-23 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2023-24 Projection (C) | % Change (Cols. E-C/C) (D) | 2024-25 Projection (E) |
|---|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| <p>a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? <span style="float: right;">No</span></p> <p>b. If you are the SELPA AU and are excluding special education pass-through funds:</p> <p>1. Enter the name(s) of the SELPA(s):</p> <hr/> |              |                              |                            |                        |                            |                        |
|   |              |                              |                            |                        |                            |                        |
| 2. Special education pass-through funds   |              | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)  |              |                              |                            |                        |                            |                        |
| 2. District ADA   |              | 2,418.55                     |                            | 2,418.55               |                            | 2,428.00               |
| Used to determine the reserve standard percentage level on line F3d<br>(Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)   |              |                              |                            |                        |                            |                        |
| 3. Calculating the Reserves   |              |                              |                            |                        |                            |                        |
| a. Expenditures and Other Financing Uses (Line B11)   |              | 33,293,326.00                |                            | 32,744,849.00          |                            | 33,029,788.00          |
| b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)  |              | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)   |              | 33,293,326.00                |                            | 32,744,849.00          |                            | 33,029,788.00          |
| d. Reserve Standard Percentage Level  |              |                              |                            |                        |                            |                        |
| (Refer to Form 01CS, Criterion 10 for calculation details)  |              | 3.00%                        |                            | 3.00%                  |                            | 3.00%                  |
| e. Reserve Standard - By Percent (Line F3c times F3d)   |              | 998,799.78                   |                            | 982,345.47             |                            | 990,893.64             |
| f. Reserve Standard - By Amount   |              |                              |                            |                        |                            |                        |
| (Refer to Form 01CS, Criterion 10 for calculation details)  |              | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| g. Reserve Standard (Greater of Line F3e or F3f)  |              | 998,799.78                   |                            | 982,345.47             |                            | 990,893.64             |
| h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)  |              | YES                          |                            | YES                    |                            | YES                    |



**2022-23 Budget**

**Escalon Unified**

**District**

The undersigned, hereby certify that the Board of Education of the Escalon Unified School District, at its meeting on June 23, 2022,  
has reviewed and approved the Budget Assumptions Worksheets that are included as part of the Adopted Budget Financial Report, and upon which the District's multiyear financial  
projections are based.

Signed: \_\_\_\_\_  
President, Board of Education

Date: 6/23/2022

Signed: \_\_\_\_\_  
District Superintendent

Date: 6/23/2022

**2022-23 Budget**

**Escalon Unified**

**District**

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

|   | 2021-22<br>Estimated Actuals<br>Totals | Budget (Unrestricted Only)<br>2022-23 | Projected (Unrestricted Only)<br>2023-24 | Projected (Unrestricted Only)<br>2024-25 |
|---|--|---------------------------------------|--|--|
| <b><u>REVENUES:</u></b>                         |  |                                       |  |  |
| <b><u>LCFF Funding Sources (8010-8099):</u></b> |  |                                       |  |  |
| ADA Used for LCFF (Funded):                     |  | 2454.21 ADA                           | 2463.66 ADA                              | 2463.66 ADA                              |
| Estimated P-2 ADA:                              |  | 2454.21 ADA                           | 2463.66 ADA                              | 2463.66 ADA                              |
| Total Change from Prior Period                  |  | \$ (185,783)                          | \$ 1,492,043                             | \$ 1,109,508                             |
| Adjusted Budget Amount                          | \$ 26,807,919                          | \$ 26,622,136                         | \$ 28,114,179                            | \$ 29,223,687                            |
| Please describe reason(s) for changes:          |  | COLA 6.56%                            | COLA 5.38%                               | COLA 4.02%                               |
|   |  | Funded ADA Decrease of 185.65         | Funded ADA Increase of 9.45              | Funded ADA estimated flat                |
|   |  | LCFF Decrease -185,783                | LCFF Increase +1,492,043                 | LCFF Increase +1,109,508                 |
|   |  | To Def Maint -160,000                 | To Def Maint -160,000                    | To Def Maint -160,000                    |
| <b><u>Federal Revenue (8100-8299):</u></b>      |  |                                       |  |  |
| % Increase (Decrease) included in:              |  | % \$                                  | % \$                                     | % \$                                     |
| One time \$ included in:                        |  | \$                                    | \$                                       | \$                                       |
| Plus(Minus) Other \$ changes:                   |  | \$                                    | \$                                       | \$                                       |
| Total Change from Prior Period                  |  | \$ -                                  | \$ -                                     | \$ -                                     |
| Adjusted Budget Amount                          |  | \$ -                                  | \$ -                                     | \$ -                                     |
| Please describe reason(s) for changes:          |  |                                       |  |  |
|   |  |                                       |  |  |
|   |  |                                       |  |  |
|   |  |                                       |  |  |
|   |  |                                       |  |  |
|   |  |                                       |  |  |



|  | Estimated Actuals<br>Totals | Budget (Unrestricted Only)<br>2022-23 | Projected (Unrestricted Only)<br>2023-24 | Projected (Unrestricted Only)<br>2024-25 |
|--|-----------------------------|---------------------------------------|--|--|
| <b><u>REVENUES Cont.:</u></b>            |                             |                                       |  |  |
| <b><u>State Revenue (8300-8599):</u></b> |                             |                                       |  |  |
| COLA % Used for:                         |                             | % \$                                  | % \$                                     | % \$                                     |
| One time \$ included in:                 |                             | \$ -                                  | \$                                       | \$                                       |
| Plus(Minus) Other \$ changes:            |                             | \$ (45,014)                           |  |  |
| Total Change from Prior Period           |                             | \$ (45,014)                           | \$ -                                     | \$ -                                     |
| Adjusted Budget Amount                   | \$ 545,459                  | \$ 500,445                            | \$ 500,445                               | \$ 500,445                               |
| Please describe reason(s) for changes:   |                             | Lottery -42719                        | Lottery +1,540                           | Lottery Flat                             |
|  |                             | Mandated Cost -2,295                  | Mandated Cost +256                       | Mandated Cost Flat                       |
|  |                             |                                       |  |  |
|  |                             |                                       |  |  |
|  |                             |                                       |  |  |
|  |                             |                                       |  |  |
|  |                             |                                       |  |  |
| <b><u>Local Revenue (8600-8799):</u></b> |                             |                                       |  |  |
| % Incr.(Decr.) included in:              |                             | % \$                                  | % \$                                     | % \$                                     |
| One time \$ included in:                 |                             | \$                                    | \$                                       | \$                                       |
| Plus(Minus) Other \$ changes:            |                             | \$ (338,477)                          | \$ -                                     | \$                                       |
| Total Change from Prior Period           |                             | \$ (338,477)                          | \$ -                                     | \$ -                                     |
| Adjusted Budget Amount                   | \$ 696,838                  | \$ 358,361                            | \$ 358,361                               | \$ 358,361                               |
| Please describe reason(s) for changes:   |                             | Local One Time Revenue -308,325       |  |  |
|  |                             | Donations -30,152                     |  |  |
|  |                             |                                       |  |  |
|  |                             |                                       |  |  |
|  |                             |                                       |  |  |
|  |                             |                                       |  |  |
|  |                             |                                       |  |  |
|  |                             |                                       |  |  |

|  | Estimated Actuals<br>Totals | Budget (Unrestricted Only)<br>2022-23              | Projected (Unrestricted Only)<br>2023-24       | Projected (Unrestricted Only)<br>2024-25     |
|--|-----------------------------|--|--|--|
| <b><u>Transfers In/Sources (8900-8979):</u></b>          |                             |  |  |  |
| Other One time \$ included in:                           |                             | \$ _____   | \$ _____                                       | \$ _____                                     |
| Plus(Minus) Other \$ changes:                            |                             | \$ _____   | \$ _____                                       | \$ _____                                     |
| Total Change from Prior Period                           |                             | \$ _____ -   | \$ _____ -                                     | \$ _____ -                                   |
| Adjusted Budget Amount                                   |                             | \$ _____ -   | \$ _____ -                                     | \$ _____ -                                   |
| Please describe reason(s) for changes:                   |                             | _____  | _____  | _____  |
|  |                             | _____  | _____  | _____  |
|  |                             | _____  | _____  | _____  |
|  |                             | _____  | _____  | _____  |
| <b><u>Contributions (8980-8999):</u></b>                 |                             |  |  |  |
| (Incr.)Decr. for Sp. Ed. :                               |                             | \$ _____   | _____  | _____  |
| (Incr.)Decr. for On-going Major Maint (RRM). :           |                             | \$ _____   | _____  | _____  |
| Other One time \$ included in:                           |                             | \$ _____   | _____  | _____  |
| Plus(Minus) Other \$ changes:                            |                             | \$ _____ (52,570)                                  | _____ (74,713)                                 | _____ (27,427)                               |
| Total Change from Prior Period                           |                             | \$ _____ (52,570)                                  | \$ _____ (74,713)                              | \$ _____ (27,427)                            |
| Adjusted Budget Amount                                   | \$ (2,954,696)              | \$ _____ (3,007,266)                               | \$ _____ (3,081,979)                           | \$ _____ (3,109,406)                         |
| Please describe reason(s) for changes:                   |                             | Spec Ed Step Class -2199 ; Cert -27,487/ Ben -7034 | Spec Ed Step Class 0 ; Cert -15,011/ Ben -3418 | Spec Ed Step Class 0; Cert -9,086/ Ben -2069 |
|  |                             | Add Spec Ed Cont -216,288 / Title II & III -43,234 | _____  | _____  |
|  |                             | LEA Medi +10770 / MH +25,063                       | RMA Step -3582; Ben -1262                      | RMA Step -6061; Ben -2136                    |
|  |                             | RMA 3% Requirement +207,839                        | RMA 3% Requirement -51,440                     | RMA 3% Requirement -8,075                    |
| <b><u>TOTAL Other Financing Sources (8910-8999):</u></b> |                             |  |  |  |
| Total Change from Prior Period                           |                             | \$ _____ (52,570)                                  | \$ _____ (74,713)                              | \$ _____ (27,427)                            |
| Adjusted Budget Amount                                   | \$ (2,954,696)              | \$ _____ (3,007,266)                               | \$ _____ (3,081,979)                           | \$ _____ (3,109,406)                         |
| <b>Total Revenues &amp; Other Financing Sources</b>      | <b>\$ 25,095,520</b>        | <b>\$ 24,473,676</b>                               | <b>\$ 25,891,006</b>                           | <b>\$ 26,973,087</b>                         |

|                                | Estimated Actuals<br>Totals | Budget (Unrestricted Only)<br>2022-23 |                               | Projected (Unrestricted Only)<br>2023-24 |                               | Projected (Unrestricted Only)<br>2024-25 |                               |
|--------------------------------|-----------------------------|---------------------------------------|-------------------------------|--|-------------------------------|--|-------------------------------|
| <b><u>EXPENSES:</u></b>        |                             |                                       |                               |  |                               |  |                               |
| <b><u>Object 1XXX:</u></b>     |                             | <u>% Increase/(Decrease)</u>          | <u>\$ Increase/(Decrease)</u> | <u>% Increase/(Decrease)</u>             | <u>\$ Increase/(Decrease)</u> | <u>% Increase/(Decrease)</u>             | <u>\$ Increase/(Decrease)</u> |
| Step & Column included in:     |                             | % \$                                  | 179,092                       | % \$                                     | 181,302                       | % \$                                     | 176,099                       |
| Settlement included in:        |                             | % \$                                  |                               | % \$                                     |                               | % \$                                     |                               |
| <u>Other:</u>                  |                             |                                       |                               |  |                               |  |                               |
| Growth Positions:              |                             | FTE \$                                |                               | FTE \$                                   |                               | FTE \$                                   |                               |
| One time \$ included in:       |                             | \$                                    | (96,529)                      | \$                                       |                               | \$                                       |                               |
| Plus(Minus) Other \$ changes:  |                             | \$                                    | -                             | \$                                       | 413,711                       | \$                                       |                               |
| Total Change from Prior Period |                             | \$                                    | 82,563                        | \$                                       | 595,013                       | \$                                       | 176,099                       |
| Adjusted Budget Amount         | \$ 11,689,521               | \$                                    | 11,772,084                    | \$                                       | 12,367,097                    | \$                                       | 12,543,196                    |

LCFF K-3 Grade Span ratio

N/A Negotiated Class Sizes

1:

1:

1:

Enter Grade Span ratio for each fiscal year or N/A in the box if Negotiated Class Sizes

|  |                     |          |                      |          |               |          |
|--|---------------------|----------|----------------------|----------|---------------|----------|
| Please describe reason(s) for changes: | Step / Column       | +179,092 | Step / Column        | +181,302 | Step / Column | +176,099 |
|  | Carryover extra/sub | +68,468  | FTE moved from ESSER | +413,711 |               |          |
|  | Balancing Salaries  | -164,997 |                      |          |               |          |
|  |                     |          |                      |          |               |          |
|  |                     |          |                      |          |               |          |

|  |                              |                               |                              |                               |                              |                               |
|--|------------------------------|-------------------------------|------------------------------|-------------------------------|------------------------------|-------------------------------|
| <b><u>Object 2XXX:</u></b>             | <u>% Increase/(Decrease)</u> | <u>\$ Increase/(Decrease)</u> | <u>% Increase/(Decrease)</u> | <u>\$ Increase/(Decrease)</u> | <u>% Increase/(Decrease)</u> | <u>\$ Increase/(Decrease)</u> |
| Step included in:                      | % \$                         | 47,016                        | % \$                         | 31,171                        | % \$                         | 18,745                        |
| Settlement included in:                | % \$                         |                               | % \$                         |                               | % \$                         |                               |
| <u>Other:</u>                          |                              |                               |                              |                               |                              |                               |
| Growth Positions:                      | FTE \$                       |                               | FTE \$                       |                               | FTE \$                       |                               |
| One time \$ included in:               | \$                           |                               | \$                           |                               | \$                           |                               |
| Plus(Minus) Other \$ changes:          | \$                           | 98,843                        | \$                           |                               | \$                           |                               |
| Total Change from Prior Period         | \$                           | 145,859                       | \$                           | 31,171                        | \$                           | 18,745                        |
| Adjusted Budget Amount                 | \$ 3,512,899                 | \$ 3,658,758                  | \$                           | 3,689,929                     | \$                           | 3,708,674                     |
| Please describe reason(s) for changes: | Step                         | +47,016                       | Step                         | +31,171                       | Step                         | +18,745                       |
|  | Extra/Sub time               | -48,608                       |                              |                               |                              |                               |
|  | Bal Salaries/add vacancies   | 147,451                       |                              |                               |                              |                               |
|  |                              |                               |                              |                               |                              |                               |
|  |                              |                               |                              |                               |                              |                               |

|  | Estimated Actuals   | Budget (Unrestricted Only)   |                               | Projected (Unrestricted Only) |                               | Projected (Unrestricted Only) |                               |
|--|---------------------|------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
|  | Totals              | 2022-23                      |                               | 2023-24                       |                               | 2024-25                       |                               |
| <b><u>EXPENSES Cont.:</u></b>                                |                     |                              |                               |                               |                               |                               |                               |
| <b><u>Object 3XXX:</u></b>                                   |                     |                              |                               |                               |                               |                               |                               |
| Change in Statutory Benefits:                                |                     | <u>% Increase/(Decrease)</u> | <u>\$ Increase/(Decrease)</u> | <u>% Incr./(Decr.)</u>        | <u>\$ Increase/(Decrease)</u> | <u>% Incr./(Decr.)</u>        | <u>\$ Increase/(Decrease)</u> |
| Increase in Statutory due to Step & Column                   |                     | _____ %                      | \$ _____                      | _____ %                       | \$ 52,218                     | _____ %                       | \$ 46,562                     |
| Increase in Statutory due to Settlement                      |                     | _____ %                      | \$ _____                      | _____ %                       | \$ -                          | _____ %                       | \$ -                          |
| Incr./Decr. in Statutory due to rate changes                 |                     | _____ %                      | \$ _____                      | _____ %                       | \$ (6,220)                    | _____ %                       | \$ (22,140)                   |
| Incr./Decr. in Statutory due to +/- positions, other changes |                     | _____ %                      | \$ _____                      | _____ %                       | \$ 94,209                     | _____ %                       | \$ -                          |
| Total \$ Change in Statutory:                                |                     |                              | \$ -                          |                               | \$ 140,206                    |                               | \$ 24,423                     |
| Change in Health & Welfare :                                 |                     |                              |                               |                               |                               |                               |                               |
| Incr./Decr. in H & W due to rate changes                     |                     | _____ %                      | \$ _____                      | _____ %                       | \$ _____                      | _____ %                       | \$ _____                      |
| Incr./Decr. in H & W due to CAP change                       |                     | _____ %                      | \$ _____                      | _____ %                       | \$ _____                      | _____ %                       | \$ _____                      |
| Incr./Decr. in H & W due to other                            |                     | _____ %                      | \$ _____                      | _____ %                       | \$ 24,496                     | _____ %                       | \$ _____                      |
| Incr./Decr. in H & W due to +/- positions                    |                     | _____ %                      | \$ _____                      | _____ %                       | \$ _____                      | _____ %                       | \$ _____                      |
| Are you budgeting at the CAP ?                               |                     | Yes/No                       |                               |                               |                               |                               |                               |
| Total \$ Change in H & W:                                    |                     |                              | \$ -                          |                               | \$ 24,496                     |                               | \$ -                          |
| Changes in Other Benefits:                                   |                     | _____ %                      | \$ 387,914                    | _____ %                       | \$ _____                      | _____ %                       | \$ _____                      |
| Total \$ Change in Benefits:                                 |                     |                              | \$ 387,914                    |                               | \$ 164,702                    |                               | \$ 24,423                     |
| One time benefit \$ included above:                          |                     |                              | \$ _____                      |                               | \$ _____                      |                               | \$ _____                      |
| Total Change from Prior Period                               |                     |                              | \$ 387,914                    |                               | \$ 164,702                    |                               | \$ 24,423                     |
| Adjusted Budget Amount                                       | <u>\$ 5,745,987</u> |                              | \$ 6,133,901                  |                               | \$ 6,298,603                  |                               | \$ 6,323,026                  |
| Please describe reason(s) for changes:                       |                     |                              |                               |                               |                               |                               |                               |
|  |                     | Balancing Ben and H&W        | +387,914                      | Balancing Benefits            | +45,997                       | Balancing Benefits            | +24,423                       |
|  |                     |                              |                               | FTE moved from ESSER          | +118,705                      |                               |                               |
|  |                     |                              |                               |                               |                               |                               |                               |
|  |                     |                              |                               |                               |                               |                               |                               |
|  |                     |                              |                               |                               |                               |                               |                               |
|  |                     |                              |                               |                               |                               |                               |                               |
|  |                     |                              |                               |                               |                               |                               |                               |
|  |                     |                              |                               |                               |                               |                               |                               |

|   | Estimated Actuals<br>Totals | Budget (Unrestricted Only)<br>2022-23 | Projected (Unrestricted Only)<br>2023-24 | Projected (Unrestricted Only)<br>2024-25 |
|---|-----------------------------|---------------------------------------|--|--|
| <b><u>EXPENSES Cont.:</u></b>           |                             |                                       |  |  |
| <b><u>Object 4XXX:</u></b>              |                             |                                       |  |  |
| % Increase(Decrease) included in:       |                             | % \$                                  | % \$                                     | % \$                                     |
| Flat \$ Increase(Decrease) included in: |                             | \$                                    | \$                                       | \$                                       |
| One time \$ included in:                |                             | \$ (459,349)                          | 150,000                                  | \$                                       |
| Total Change from Prior Period          |                             | \$ (459,349)                          | \$ 150,000                               | \$ -                                     |
| Adjusted Budget Amount                  | \$ 1,229,277                | \$ 769,928                            | \$ 919,928                               | \$ 919,928                               |

Please describe reason(s) for changes:

|  |          |              |          |  |
|--|----------|--------------|----------|--|
| Chromebooks                              | -276,475 | Tech Devices | +150,000 |  |
| Transportation -12,724 / Lottery -22,620 |          |              |          |  |
| Supplemental -4,678 / Donations -38,864  |          |              |          |  |
| Operations -12,108 / GLAD -34,103        |          |              |          |  |
| Carryover -54,267 / MAA -3,510           |          |              |          |  |
|  |          |              |          |  |

|   |              |              |              |              |
|---|--------------|--------------|--------------|--------------|
| <b><u>Object 5XXX:</u></b>              |              |              |              |              |
| % Increase(Decrease) included in:       |              | % \$         | % \$         | % \$         |
| Flat \$ Increase(Decrease) included in: |              | \$           | \$           | \$           |
| One time \$ included in:                |              | \$ (348,641) |              |              |
| Total Change from Prior Period          |              | \$ (348,641) | \$ -         | \$ -         |
| Adjusted Budget Amount                  | \$ 2,189,183 | \$ 1,840,542 | \$ 1,840,542 | \$ 1,840,542 |

Please describe reason(s) for changes:

|   |         |  |  |  |
|---|---------|--|--|--|
| Supplemental                              | -98,809 |  |  |  |
| Lottery                                   | -39,116 |  |  |  |
| Transportation                            | -4,980  |  |  |  |
| MAA                                       | -3,677  |  |  |  |
| Utilities -61,560 / Disposal -23,750      |         |  |  |  |
| Insurance -36,175 / Copier Leases -23,762 |         |  |  |  |
| Phone service -7,714 / Cont Serv -49,098  |         |  |  |  |

|   | Estimated Actuals<br>Totals | Budget (Unrestricted Only)<br>2022-23 | Projected (Unrestricted Only)<br>2023-24 | Projected (Unrestricted Only)<br>2024-25 |
|---|-----------------------------|---------------------------------------|--|--|
| <b><u>EXPENSES Cont.:</u></b>           |                             |                                       |  |  |
| <b><u>Object 6XXX:</u></b>              |                             |                                       |  |  |
| % Increase(Decrease) included in:       |                             | % \$                                  | % \$                                     | % \$                                     |
| Flat \$ Increase(Decrease) included in: |                             | \$                                    | \$                                       | \$                                       |
| One time \$ included in:                |                             | \$ (7,412)                            |  | \$                                       |
| Total Change from Prior Period          |                             | \$ (7,412)                            | \$ -                                     | \$ -                                     |
| Adjusted Budget Amount                  | \$ 44,429                   | \$ 37,017                             | \$ 37,017                                | \$ 37,017                                |

Please describe reason(s) for changes:

|                 |         |  |  |
|-----------------|---------|--|--|
| EHS Weight Room | -10,464 |  |  |
| Erate           | +3,052  |  |  |
|                 |         |  |  |
|                 |         |  |  |
|                 |         |  |  |
|                 |         |  |  |
|                 |         |  |  |

**Other Outgo - Objects 7100-7299, 7400-7499**

|   |            |              |              |              |
|---|------------|--------------|--------------|--------------|
| % Increase(Decrease) included in:       |            | % \$         | % \$         | % \$         |
| Flat \$ Increase(Decrease) included in: |            | \$           | \$           | \$           |
| One time \$ included in:                |            | \$ 63,363    | 19,943       | 15,792       |
| Total Change from Prior Period          |            | \$ 63,363    | \$ 19,943    | \$ 15,792    |
| Adjusted Budget Amount                  | \$ 952,450 | \$ 1,015,813 | \$ 1,035,756 | \$ 1,051,548 |

Please describe reason(s) for changes:

|                      |         |                   |         |                   |         |
|----------------------|---------|-------------------|---------|-------------------|---------|
| LCFF COE Transfer    | +23,082 | LCFF COE Transfer | +19,943 | LCFF COE Transfer | +15,792 |
| Excess Cost Transfer | +40,281 |                   |         |                   |         |
|                      |         |                   |         |                   |         |
|                      |         |                   |         |                   |         |
|                      |         |                   |         |                   |         |
|                      |         |                   |         |                   |         |

|   | Estimated Actuals<br>Totals | Budget (Unrestricted Only)<br>2022-23 | Projected (Unrestricted Only)<br>2023-24 | Projected (Unrestricted Only)<br>2024-25 |
|---|-----------------------------|---------------------------------------|--|--|
| <b><u>Direct Support/Indirect Costs - Objects 7300-7399</u></b> |                             |                                       |  |  |
| % Increase(Decrease) included in:                               |                             | % \$                                  | % \$                                     | % \$                                     |
| Flat \$ Increase(Decrease) included in:                         |                             | \$                                    | \$                                       | \$                                       |
| One time \$ included in:  |                             | \$ 57,272                             | \$                                       | \$                                       |
| Total Change from Prior Period                                  |                             | \$ 57,272                             | \$ -                                     | \$ -                                     |
| Adjusted Budget Amount  | \$ (252,397)                | \$ (195,125)                          | \$ (195,125)                             | \$ (195,125)                             |
| Please describe reason(s) for changes:                          |                             |                                       |  |  |
|   |                             | Indirect Cost +57,272                 |  |  |
|   |                             |                                       |  |  |
|   |                             |                                       |  |  |
|   |                             |                                       |  |  |
|   |                             |                                       |  |  |
|   |                             |                                       |  |  |
| <b><u>Other Financing Uses - Objects 7610-7699</u></b>          |                             |                                       |  |  |
| % Increase(Decrease) included in:                               |                             | % \$                                  | % \$                                     | % \$                                     |
| Flat \$ Increase(Decrease) included in:                         |                             | \$                                    | \$                                       | \$                                       |
| One time \$ included in:  |                             | \$ (2,875,255)                        | \$                                       | \$                                       |
| Total Change from Prior Period                                  |                             | \$ (2,875,255)                        | \$ -                                     | \$ -                                     |
| Adjusted Budget Amount  | \$ 3,034,932                | \$ 159,677                            | \$ 159,677                               | \$ 159,677                               |
| Please describe reason(s) for changes:                          |                             |                                       |  |  |
|   |                             | Transfer to Fund 13 -240,000          |  |  |
|   |                             | Transfer to Fund 67 -20,000           |  |  |
|   |                             | One Time Trans to Fund 40 -2,385,932  |  |  |
|   |                             | Reimb Trans to Fund 40 -227,028       |  |  |
|   |                             |                                       |  |  |
|   |                             |                                       |  |  |
|   |                             |                                       |  |  |
| <b>Total Expenditures &amp; Other Financing Uses</b>            | <b>\$ 28,146,281</b>        | <b>\$ 25,192,595</b>                  | <b>\$ 26,153,424</b>                     | <b>\$ 26,388,483</b>                     |
| <b>Please attach additional sheets as necessary.</b>            |                             |                                       |  |  |
| <b>Net Increase (Decrease) in Fund Balance</b>                  | <b>\$ (3,050,761)</b>       | <b>\$ (718,919)</b>                   | <b>\$ (262,418)</b>                      | <b>\$ 584,604</b>                        |

**2022-23 Budget**

Escalon Unified

**District**

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

|   | 2021-22<br>Estimated Actuals<br>Totals | Budget (Restricted Only)<br>2022-23 | Projected (Restricted Only)<br>2023-24 | Projected (Restricted Only)<br>2024-25 |
|---|--|-------------------------------------|--|--|
| <b><u>REVENUES:</u></b>                         |  |                                     |  |  |
| <b><u>LCFF Funding Sources (8010-8099):</u></b> |  |                                     |  |  |
| ADA Used for LCFF (Funded):                     |  | 2454.21 ADA                         | 2463.66 ADA                            | 2463.66 ADA                            |
| Estimated P-2 ADA:                              |  | 2454.21 ADA                         | 2463.66 ADA                            | 2463.66 ADA                            |
| Total Change from Prior Period                  |  | \$                                  | \$                                     | \$                                     |
| Adjusted Budget Amount                          |  | \$ -                                | \$ -                                   | \$ -                                   |
| Please describe reason(s) for changes:          |  |                                     |  |  |
|   |  |                                     |  |  |
|   |  |                                     |  |  |
|   |  |                                     |  |  |
|   |  |                                     |  |  |
|   |  |                                     |  |  |
| <b><u>Federal Revenue (8100-8299):</u></b>      |  |                                     |  |  |
| % Increase (Decrease) included in:              |  | % \$                                | % \$                                   | % \$                                   |
| One time \$ included in:                        |  | \$                                  | \$                                     | \$                                     |
| Plus(Minus) Other \$ changes:                   |  | \$ (8,006,907)                      | \$ (1,266,284)                         | \$                                     |
| Total Change from Prior Period                  |  | \$ (8,006,907)                      | \$ (1,266,284)                         | \$ -                                   |
| Adjusted Budget Amount                          | \$ 10,615,943                          | \$ 2,609,036                        | \$ 1,342,752                           | \$ 1,342,752                           |
| Please describe reason(s) for changes:          | Title I, II, III & IV                  | -709,796                            | ESSER Funds PY                         | -1,266,284                             |
|   | ESSER I, II & III                      | -6,683,899                          |  |  |
|   | ELO-G Fed                              | -562,952                            |  |  |
|   | ARP Homeless                           | -11,424                             |  |  |
|   | LEA Medi-Cal                           | -20,000                             |  |  |



|  | Estimated Actuals<br>Totals | Budget (Restricted Only)<br>2022-23       | Projected (Restricted Only)<br>2023-24 | Projected (Restricted Only)<br>2024-25 |
|--|-----------------------------|---|--|--|
| <b><u>REVENUES Cont.:</u></b>            |                             | PreK SpEd -18,836                         |  |  |
| <b><u>State Revenue (8300-8599):</u></b> |                             |   |  |  |
| COLA % Used for:                         |                             | % \$                                      | % \$                                   | % \$                                   |
| One time \$ included in:                 |                             | \$  | \$                                     | \$                                     |
| Plus(Minus) Other \$ changes:            |                             | \$ (2,150,639)                            | (318,803)                              |  |
| Total Change from Prior Period           |                             | \$ (2,150,639)                            | \$ (318,803)                           | \$ -                                   |
| Adjusted Budget Amount                   | \$ 3,994,164                | \$ 1,843,525                              | \$ 1,524,722                           | \$ 1,524,722                           |
| Please describe reason(s) for changes:   |                             | ELO-P -471,901 / Educator Effect -591,677 | ELO - G PY -318,803                    |  |
|  |                             | In Person Grant -974,180 / ELO-G +318,803 |  |  |
|  |                             | Rest Lottery -32,186 / CSESAP -6,438      |  |  |
|  |                             | CTE, SWP, SSP -132,577                    |  |  |
|  |                             | Spec Ed Learn Rec & Ear Int -204,815      |  |  |
|  |                             | Mental Health -13,047 / KIT Funds -42,621 |  |  |
| <b><u>Local Revenue (8600-8799):</u></b> |                             |   |  |  |
| % Incr.(Decr.) included in:              |                             | % \$                                      | % \$                                   | % \$                                   |
| One time \$ included in:                 |                             | \$  | \$                                     | \$                                     |
| Plus(Minus) Other \$ changes:            |                             | \$ (190,905)                              |  |  |
| Total Change from Prior Period           |                             | \$ (190,905)                              | \$ -                                   | \$ -                                   |
| Adjusted Budget Amount                   | \$ 940,504                  | \$ 749,599                                | \$ 749,599                             | \$ 749,599                             |
| Please describe reason(s) for changes:   |                             | SELPA Spec Ed -158,917                    |  |  |
|  |                             | ASES PY -31,988                           |  |  |
|  |                             |   |  |  |
|  |                             |   |  |  |
|  |                             |   |  |  |
|  |                             |   |  |  |
|  |                             |   |  |  |
|  |                             |   |  |  |

|  | Estimated Actuals<br>Totals | Budget (Restricted Only)<br>2022-23                           | Projected (Restricted Only)<br>2023-24                | Projected (Restricted Only)<br>2024-25              |
|--|-----------------------------|---|---|---|
| <b><u>Transfers In/Sources (8900-8979):</u></b>          |                             |   |   |   |
| Other One time \$ included in:                           |                             | \$ _____  | \$ _____  | \$ _____  |
| Plus(Minus) Other \$ changes:                            |                             | \$ _____  | \$ _____  | \$ _____  |
| Total Change from Prior Period                           |                             | \$ _____ -  | \$ _____ -  | \$ _____ -  |
| Adjusted Budget Amount                                   | \$ _____ -                  | \$ _____ -  | \$ _____ -  | \$ _____ -  |
| Please describe reason(s) for changes:                   |                             | _____   | _____   | _____   |
|  |                             | _____   | _____   | _____   |
|  |                             | _____   | _____   | _____   |
| <b><u>Contributions (8980-8999):</u></b>                 |                             |   |   |   |
| Incr.(Decr.) for Sp. Ed. :                               |                             | \$ _____ -  | \$ _____ -  | \$ _____ -  |
| Incr.(Decr.) for On-going Major Maint (RRM). :           |                             | \$ _____ -  | \$ _____ -  | \$ _____ -  |
| Other One time \$ included in:                           |                             | \$ _____ -  | \$ _____ -  | \$ _____ -  |
| Plus(Minus) Other \$ changes:                            |                             | \$ _____ 52,570   | \$ _____ 74,713                                       | \$ _____ 27,427                                     |
| Total Change from Prior Period                           |                             | \$ _____ 52,570   | \$ _____ 74,713                                       | \$ _____ 27,427                                     |
| Adjusted Budget Amount                                   | \$ _____ 2,954,696          | \$ _____ 3,007,266  | \$ _____ 3,081,979                                    | \$ _____ 3,109,406                                  |
| Please describe reason(s) for changes:                   |                             | <u>Spec Ed Step Class +2199 ; Cert +27,487/ Ben +7034</u>     | <u>Spec Ed Step Class 0 ; Cert +15,011/ Ben +3418</u> | <u>Spec Ed Step Class 0; Cert +9,086/ Ben +2069</u> |
|  |                             | <u>Add Spec Ed Cont +216,288 / Title II &amp; III +43,234</u> |   |   |
|  |                             | <u>LEA Medi -10770 / MH -25,063</u>                           | <u>RMA Step +3582; Ben +1262</u>                      | <u>RMA Step +6061; Ben +2136</u>                    |
|  |                             | <u>RMA 3% Requirement -207,839</u>                            | <u>RMA 3% Requirement +51,440</u>                     | <u>RMA 3% Requirement +8,075</u>                    |
| <b><u>TOTAL Other Financing Sources (8910-8999):</u></b> |                             |   |   | 0   |
| Total Change from Prior Period                           |                             | \$ _____ 52,570   | \$ _____ 74,713                                       | \$ _____ 27,427                                     |
| Adjusted Budget Amount                                   | \$ _____ 2,954,696          | \$ _____ 3,007,266  | \$ _____ 3,081,979                                    | \$ _____ 3,109,406                                  |
| <b>Total Revenues &amp; Other Financing Sources</b>      | <b>\$ 18,505,307</b>        | <b>\$ 8,209,426</b>   | <b>\$ 6,699,052</b>                                   | <b>\$ 6,726,479</b>                                 |

|                                | Estimated Actuals<br>Totals | Budget (Restricted Only)<br>2022-23 |                        | Projected (Restricted Only)<br>2023-24 |                        | Projected (Restricted Only)<br>2024-25 |                        |
|--------------------------------|-----------------------------|-------------------------------------|------------------------|--|------------------------|--|------------------------|
| <b><u>EXPENSES:</u></b>        |                             |                                     |                        |  |                        |  |                        |
| <b><u>Object 1XXX:</u></b>     |                             | % Increase/(Decrease)               | \$ Increase/(Decrease) | % Increase/(Decrease)                  | \$ Increase/(Decrease) | % Increase/(Decrease)                  | \$ Increase/(Decrease) |
| Step & Column included in:     |                             | %                                   | \$ 46,336              | %                                      | \$ 37,426              | %                                      | \$ 31,230              |
| Settlement included in:        |                             | %                                   | \$ -                   | %                                      | \$                     | %                                      | \$                     |
| <u>Other:</u>                  |                             |                                     |                        |  |                        |  |                        |
| Growth Positions:              |                             | FTE                                 | \$                     | FTE                                    | \$                     | FTE                                    | \$                     |
| One time \$ included in:       |                             |                                     | \$ -                   |  | \$                     |  | \$                     |
| Plus(Minus) Other \$ changes:  |                             |                                     | \$ (2,554,430)         |  | \$ (647,079)           |  | \$                     |
| Total Change from Prior Period |                             |                                     | \$ (2,508,094)         |  | \$ (609,653)           |  | \$ 31,230              |
| Adjusted Budget Amount         | \$ 4,998,157                |                                     | \$ 2,490,063           |  | \$ 1,880,410           |  | \$ 1,911,640           |

|  |   |         |             |          |             |         |
|--|---|---------|-------------|----------|-------------|---------|
| Please describe reason(s) for changes: | Step/Column   | +46,336 | Step/Column | +37,426  | Step/Column | +31,230 |
|  | Title I, II, & III -391,754 / Low Perf Stud -48,750 |         | ESSER       | -413,711 |             |         |
|  | ESSER -758,782 / ELO-G Fed -73,802                  |         | ELO-G       | -233,368 |             |         |
|  | Educ Effectivness -40,000 / LEA Medi-Cal -22,298    |         |             |          |             |         |
|  | CTE, SWP, SSP -17,332 / In Person Grant -974,180    |         |             |          |             |         |
|  | Ment Hlth -28,555 / ELO-G Para -198,997             |         |             |          |             |         |

|                                |              |                       |                        |                       |                        |                       |                        |
|--------------------------------|--------------|-----------------------|------------------------|-----------------------|------------------------|-----------------------|------------------------|
| <b><u>Object 2XXX:</u></b>     |              | % Increase/(Decrease) | \$ Increase/(Decrease) | % Increase/(Decrease) | \$ Increase/(Decrease) | % Increase/(Decrease) | \$ Increase/(Decrease) |
| Step included in:              |              | %                     | \$ 13,517              | %                     | \$ 12,757              | %                     | \$ 13,886              |
| Settlement included in:        |              | %                     | \$                     | %                     | \$                     | %                     | \$                     |
| <u>Other:</u>                  |              |                       |                        |                       |                        |                       |                        |
| Growth Positions:              |              | FTE                   | \$                     | FTE                   | \$                     | FTE                   | \$                     |
| One time \$ included in:       |              |                       | \$ (297,645)           |                       | \$                     |                       | \$                     |
| Plus(Minus) Other \$ changes:  |              |                       | \$                     |                       | \$                     |                       | \$                     |
| Total Change from Prior Period |              |                       | \$ (284,128)           |                       | \$ 12,757              |                       | \$ 13,886              |
| Adjusted Budget Amount         | \$ 1,460,428 |                       | \$ 1,176,300           |                       | \$ 1,189,057           |                       | \$ 1,202,943           |

|  |                           |          |      |         |      |         |
|--|---------------------------|----------|------|---------|------|---------|
| Please describe reason(s) for changes: | Step                      | +13,517  | Step | +12,757 | Step | +13,886 |
|  | Carryover/ESSER extra/sub | -273,377 |      |         |      |         |
|  | Balancing Salaries        | -24,268  |      |         |      |         |
|  |                           |          |      |         |      |         |
|  |                           |          |      |         |      |         |
|  |                           |          |      |         |      |         |

|  | Estimated Actuals<br>Totals | Budget (Restricted Only)<br>2022-23 | Projected (Restricted Only)<br>2023-24 | Projected (Restricted Only)<br>2024-25 |
|--|-----------------------------|-------------------------------------|--|--|
| <b><u>EXPENSES Cont.:</u></b>                                |                             |                                     |  |  |
| <b><u>Object 3XXX:</u></b>                                   |                             |                                     |  |  |
| Change in Statutory Benefits:                                | % Increase/(Decrease)       | \$ Increase/(Decrease)              | % Incr./(Decr.)                        | \$ Increase/(Decrease)                 |
| Increase in Statutory due to Step & Column                   | %                           | \$ 12,997                           | %                                      | \$ 11,898                              |
| Increase in Statutory due to Settlement                      | %                           | \$ -                                | %                                      | \$ -                                   |
| Incr./Decr. in Statutory due to rate changes                 | %                           | \$ (2,000)                          | %                                      | \$ (7,134)                             |
| Incr./Decr. in Statutory due to +/- positions, other changes | %                           | \$ (147,350)                        | %                                      | \$ -                                   |
| Total \$ Change in Statutory:                                |                             | \$ -                                |  | \$ 4,764                               |
| Change in Health & Welfare :                                 |                             |                                     |  |  |
| Incr./Decr. in H & W due to rate changes                     | %                           | \$                                  | %                                      | \$                                     |
| Incr./Decr. in H & W due to CAP change                       | %                           | \$                                  | %                                      | \$                                     |
| Incr./Decr. in H & W due to other                            | %                           | \$ (56,789)                         | %                                      | \$                                     |
| Incr./Decr. in H & W due to +/- positions                    | %                           | \$                                  | %                                      | \$                                     |
| Are you budgeting at the CAP ?                               | Yes/No                      |                                     | Yes/No                                 |  |
| Total \$ Change in H & W:                                    |                             | \$ -                                |  | \$ (56,789)                            |
| Changes in Other Benefits:                                   | %                           | \$ (313,833)                        | %                                      | \$                                     |
| Total \$ Change in Benefits:                                 |                             | \$ (313,833)                        |  | \$ (193,142)                           |
| One time benefit \$ included above:                          |                             | \$                                  |  | \$                                     |
| Total Change from Prior Period                               |                             | \$ (313,833)                        |  | \$ (193,142)                           |
| Adjusted Budget Amount                                       | \$ 2,636,023                | \$ 2,322,190                        | \$ 2,129,048                           | \$ 2,133,812                           |
| Please describe reason(s) for changes:                       |                             |                                     |  |  |
|  | Balance Ben and H&W         | -313,833                            | ESSER                                  | -118,705                               |
|  |                             |                                     | ELO-G                                  | -85,434                                |
|  |                             |                                     |  |  |
|  |                             |                                     |  |  |
|  |                             |                                     |  |  |
|  |                             |                                     |  |  |
|  |                             |                                     |  |  |
|  |                             |                                     |  |  |
|  |                             |                                     |  |  |

|   | Estimated Actuals<br>Totals | Budget (Restricted Only)<br>2022-23 |                | Projected (Restricted Only)<br>2023-24 |             | Projected (Restricted Only)<br>2024-25 |            |
|---|-----------------------------|-------------------------------------|----------------|--|-------------|--|------------|
| <b><u>EXPENSES Cont.:</u></b>           |                             |                                     |                |  |             |  |            |
| <b><u>Object 4XXX:</u></b>              |                             |                                     |                |  |             |  |            |
| % Increase(Decrease) included in:       |                             | %                                   | \$             | %                                      | \$          | %                                      | \$         |
| Flat \$ Increase(Decrease) included in: |                             |                                     | \$             |  | \$          |  | \$         |
| One time \$ included in:                |                             |                                     | \$ (2,739,202) |  | \$ (17,807) |  | \$         |
| Total Change from Prior Period          |                             |                                     | \$ (2,739,202) |  | \$ (17,807) |  | \$ -       |
| Adjusted Budget Amount                  | \$ 3,475,372                |                                     | \$ 736,170     |  | \$ 718,363  |  | \$ 718,363 |

Please describe reason(s) for changes:

|   |       |         |  |
|---|-------|---------|--|
| Title I -77,847 / Title II -12,653 / Title IV -648  | ESSER | -17,807 |  |
| ESSER -1,329,666 / ELO-G Fed -321,199               |       |         |  |
| ARP Homeless -8,424 / Rest Lottery -195,000         |       |         |  |
| CTE -93,446 / SpEd -3,913 / SpEd Learn Rec -123,427 |       |         |  |
| ELO-G -62,587 / Low Perf Student -6,189             |       |         |  |
| ASES -32,302 (PY) / ELO-P -471,901                  |       |         |  |

**Object 5XXX:**

|   |              |   |                |   |            |   |            |
|---|--------------|---|----------------|---|------------|---|------------|
| % Increase(Decrease) included in:       |              | % | \$             | % | \$         | % | \$         |
| Flat \$ Increase(Decrease) included in: |              |   | \$             |   | \$         |   | \$         |
| One time \$ included in:                |              |   | \$ (1,672,453) |   | \$ (6,580) |   | \$         |
| Total Change from Prior Period          |              |   | \$ (1,672,453) |   | \$ (6,580) |   | \$ -       |
| Adjusted Budget Amount                  | \$ 2,170,319 |   | \$ 497,866     |   | \$ 491,286 |   | \$ 491,286 |

Please describe reason(s) for changes:

|   |       |        |  |
|---|-------|--------|--|
| Titles -105,240 / ESSER -574,732 / C19 -1,638           | ESSER | -6,580 |  |
| ELO-G -170,300 / Educ Eff -543,444 / LEA Medical -2,500 |       |        |  |
| CTE -27,570 / Rest Lottery -15,000 / ASES -6,500        |       |        |  |
| SpEd -1,653 / SpEd Learn Rec -40,000                    |       |        |  |
| KIT Training -17,621 / Classified PD -849               |       |        |  |
| ELO-G -158,339 / Low Perf Student -7,484                |       |        |  |
| ARP Homeless -3,000 / Operations +3,417                 |       |        |  |

|   | Estimated Actuals<br>Totals | Budget (Restricted Only)<br>2022-23 | Projected (Restricted Only)<br>2023-24 | Projected (Restricted Only)<br>2024-25 |
|---|-----------------------------|-------------------------------------|--|--|
| <b><u>EXPENSES Cont.:</u></b>           |                             |                                     |  |  |
| <b><u>Object 6XXX:</u></b>              |                             |                                     |  |  |
| % Increase(Decrease) included in:       |                             | % \$                                | % \$                                   | % \$                                   |
| Flat \$ Increase(Decrease) included in: |                             | \$                                  | \$                                     | \$                                     |
| One time \$ included in:                |                             | \$ (3,645,344)                      | \$ (694,881)                           | \$                                     |
| Total Change from Prior Period          |                             | \$ (3,645,344)                      | \$ (694,881)                           | \$ -                                   |
| Adjusted Budget Amount                  | \$ 4,360,225                | \$ 714,881                          | \$ 20,000                              | \$ 20,000                              |

Please describe reason(s) for changes:

|                    |            |       |          |  |
|--------------------|------------|-------|----------|--|
| CTE                | +9,419     | ESSER | -684,881 |  |
| ESSER              | -3,629,763 | CTE   | -10,000  |  |
| KIT Infrastructure | -25,000    |       |          |  |
|                    |            |       |          |  |
|                    |            |       |          |  |
|                    |            |       |          |  |
|                    |            |       |          |  |
|                    |            |       |          |  |

**Other Outgo - Objects 7100-7299, 7400-7499**

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

Please describe reason(s) for changes:

|  |  |  |  |  |
|--|--|--|--|--|
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |

|   | Estimated Actuals<br>Totals | Budget (Restricted Only)<br>2022-23 |                     | Projected (Restricted Only)<br>2023-24 |                     | Projected (Restricted Only)<br>2024-25 |                     |
|---|-----------------------------|-------------------------------------|---------------------|--|---------------------|--|---------------------|
| <b><u>Direct Support/Indirect Costs - Objects 7300-7399</u></b> |                             |                                     |                     |  |                     |  |                     |
| % Increase(Decrease) included in:                               |                             | %                                   | \$                  | %                                      | \$                  | %                                      | \$                  |
| Flat \$ Increase(Decrease) included in:                         |                             |                                     | \$                  |  | \$                  |  | \$                  |
| One time \$ included in:  |                             |                                     | \$ (58,567)         |  | \$                  |  | \$                  |
| Total Change from Prior Period                                  |                             |                                     | \$ (58,567)         |  | \$ -                |  | \$ -                |
| Adjusted Budget Amount  | \$ 221,828                  |                                     | \$ 163,261          |  | \$ 163,261          |  | \$ 163,261          |
| Please describe reason(s) for changes:                          |                             |                                     |                     |  |                     |  |                     |
|   |                             | Indirect Cost -58,567               |                     |  |                     |  |                     |
|   |                             |                                     |                     |  |                     |  |                     |
|   |                             |                                     |                     |  |                     |  |                     |
|   |                             |                                     |                     |  |                     |  |                     |
|   |                             |                                     |                     |  |                     |  |                     |
|   |                             |                                     |                     |  |                     |  |                     |
| <b><u>Other Financing Uses - Objects 7610-7699</u></b>          |                             |                                     |                     |  |                     |  |                     |
| % Increase(Decrease) included in:                               |                             | %                                   | \$                  | %                                      | \$                  | %                                      | \$                  |
| Flat \$ Increase(Decrease) included in:                         |                             |                                     | \$                  |  | \$                  |  | \$                  |
| One time \$ included in:  |                             |                                     | \$                  |  | \$                  |  | \$                  |
| Total Change from Prior Period                                  |                             |                                     | \$ -                |  | \$ -                |  | \$ -                |
| Adjusted Budget Amount  |                             |                                     | \$ -                |  | \$ -                |  | \$ -                |
| Please describe reason(s) for changes:                          |                             |                                     |                     |  |                     |  |                     |
|   |                             |                                     |                     |  |                     |  |                     |
|   |                             |                                     |                     |  |                     |  |                     |
|   |                             |                                     |                     |  |                     |  |                     |
|   |                             |                                     |                     |  |                     |  |                     |
|   |                             |                                     |                     |  |                     |  |                     |
|   |                             |                                     |                     |  |                     |  |                     |
|   |                             |                                     |                     |  |                     |  |                     |
|   |                             |                                     |                     |  |                     |  |                     |
| <b>Total Expenditures &amp; Other Financing Uses</b>            | <b>\$ 19,322,352</b>        |                                     | <b>\$ 8,100,731</b> |  | <b>\$ 6,591,425</b> |  | <b>\$ 6,641,305</b> |
| <b>Please attach additional sheets as necessary.</b>            |                             |                                     |                     |  |                     |  |                     |
| <b>Net Increase (Decrease) in Fund Balance</b>                  | <b>\$ (817,045)</b>         |                                     | <b>\$ 108,695</b>   |  | <b>\$ 107,627</b>   |  | <b>\$ 85,174</b>    |

**2022-23 Budget**

Escalon Unified

**District**

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

|  | Budget  |              | Projected    |              | Projected    |              |
|--|---|--------------|--------------|--------------|--------------|--------------|
|  | 2022-23   |              | 2023-24      |              | 2024-25      |              |
|  | Unrestricted  | Restricted   | Unrestricted | Restricted   | Unrestricted | Restricted   |
| ADJ. BEGIN. FUND BAL.(Form 01 pg.1 line F1(e)    | \$ 6,865,882  | \$ 1,223,183 |              |              |              |              |
| ENDING FUND BALANCE                              | \$ 6,146,963  | \$ 1,331,878 | \$ 5,884,545 | \$ 1,439,505 | \$ 6,469,149 | \$ 1,524,680 |
| COMPONENTS OF ENDING FUND BALANCE:               |   |              |              |              |              |              |
| <b><u>Nonspendable Amounts</u></b>               | Must Agree to Components of Fund Balance Form 01 pg 2 |              |              |              |              |              |
| Revolving Cash                                   | 9711 16,000   | \$           | \$ 16,000    | \$           | \$ 16,000    | \$           |
| Stores   | 9712  | \$           | \$           | \$           | \$           | \$           |
| Prepaid Expenditures                             | 9713  | \$           | \$           | \$           | \$           | \$           |
| All Others                                       | 9719  | \$           | \$           | \$           | \$           | \$           |
| <b><u>Restricted Balances</u></b>                | 9740  | \$ 1,331,878 | \$           | \$ 1,439,505 | \$           | \$ 1,524,680 |
| <b><u>Committed Balances</u></b>                 |   |              |              |              |              |              |
| Stabilization Agreements                         | 9750 -  | \$           | \$           | \$           | \$           | \$           |
| Other Commitments                                | 9760 -  | \$           | \$           | \$           | \$           | \$           |
| <b><u>Assigned Amounts</u></b>                   |   |              |              |              |              |              |
| Describe Other Assignments below:                |   |              |              |              |              |              |
| 7% Board Reserve                                 | 9780 2,330,533  | \$           | \$ 2,290,743 | \$           | \$ 2,309,585 | \$           |
| Textbook Reserve                                 | 9780 500,000  | \$           | \$ 500,000   | \$           | \$ 500,000   | \$           |
| Technology Infrastructure Reserve                | 9780 750,000  | \$           | \$ 750,000   | \$           | \$ 750,000   | \$           |
| Reserve for Future Deficit Spending              | 9780 121,761  | \$           | \$ 45,457    | \$           | \$ 852,670   | \$           |
| Lottery Reserve for Future Deficit Spending      | 9780 1,429,869  | \$           | \$ 1,300,000 | \$           | \$ 1,050,000 | \$           |
|  | 9780  | \$           | \$           | \$           | \$           | \$           |
| <b><u>Total Other Assignments</u></b>            | 9780 5,132,163  | \$ -         | \$ 4,886,200 | \$ -         | \$ 5,462,255 | \$ -         |
| <b><u>Reserve for Economic Uncertainties</u></b> | 3% 9789 998,800                                       | \$           | \$ 982,345   | \$           | \$ 990,894   | \$           |
| <b><u>Unassigned/Unappropriated</u></b>          | 9790 -  | \$ -         | \$ (0)       | \$ -         | \$ (0)       | \$ -         |

**Special Reserve Fund - Non/Capital Outlay (17)**

|                                       |      |    |    |
|---------------------------------------|------|----|----|
| Designated for Economic Uncertainties | 9789 | \$ | \$ |
|---------------------------------------|------|----|----|

**Please attach additional sheets as necessary.**

**Prepared By:**

**Chief Business Official Signature or DSSD Superintendent Signature:**



# General Fund Multi-Year Projection (Revised) - Interactive

| Description   | Current Year Projected Budget |                    |                   | 1st Subsequent Year Projected Budget |                    |                   | 2nd Subsequent Year Projected Budget |                    |                   |
|---|-------------------------------|--------------------|-------------------|--------------------------------------|--------------------|-------------------|--------------------------------------|--------------------|-------------------|
|   | Unrestricted                  | Restricted         | Combined          | Unrestricted                         | Restricted         | Combined          | Unrestricted                         | Restricted         | Combined          |
| <b>REVENUES</b>   |                               |                    |                   |                                      |                    |                   |                                      |                    |                   |
| General Purpose Revenue                                   | 26,622,136                    |                    | 26,622,136        | 28,114,179                           |                    | 28,114,179        | 29,223,687                           |                    | 29,223,687        |
| Federal Revenue   | -                             | 2,609,036          | 2,609,036         | -                                    | 1,342,752          | 1,342,752         | -                                    | 1,342,752          | 1,342,752         |
| State Revenue   | 500,445                       | 1,843,525          | 2,343,970         | 500,445                              | 1,524,722          | 2,025,167         | 500,445                              | 1,524,722          | 2,025,167         |
| Local Revenue   | 358,361                       | 749,599            | 1,107,960         | 358,361                              | 749,599            | 1,107,960         | 358,361                              | 749,599            | 1,107,960         |
| <b>Total Revenues</b>                                     | <b>27,480,942</b>             | <b>5,202,160</b>   | <b>32,683,102</b> | <b>28,972,985</b>                    | <b>3,617,073</b>   | <b>32,590,058</b> | <b>30,082,493</b>                    | <b>3,617,073</b>   | <b>33,699,566</b> |
| <b>EXPENDITURES</b>                                       |                               |                    |                   |                                      |                    |                   |                                      |                    |                   |
| Certificated Salaries                                     | 11,772,084                    | 2,490,063          | 14,262,147        | 12,367,097                           | 1,880,410          | 14,247,507        | 12,543,196                           | 1,911,640          | 14,454,836        |
| Classified Salaries                                       | 3,658,758                     | 1,176,300          | 4,835,058         | 3,689,929                            | 1,189,057          | 4,878,986         | 3,708,674                            | 1,202,943          | 4,911,617         |
| Benefits  | 6,133,901                     | 2,322,190          | 8,456,091         | 6,298,603                            | 2,129,048          | 8,427,651         | 6,323,026                            | 2,133,812          | 8,456,838         |
| Books and Supplies  | 769,928                       | 736,170            | 1,506,098         | 919,928                              | 718,363            | 1,638,291         | 919,928                              | 718,363            | 1,638,291         |
| Other Services & Oper. Exp                                | 1,840,542                     | 497,866            | 2,338,408         | 1,840,542                            | 491,286            | 2,331,828         | 1,840,542                            | 491,286            | 2,331,828         |
| Capital Outlay  | 37,017                        | 714,881            | 751,898           | 37,017                               | 20,000             | 57,017            | 37,017                               | 20,000             | 57,017            |
| Other Outgo   | 1,015,813                     | -                  | 1,015,813         | 1,035,756                            | -                  | 1,035,756         | 1,051,548                            | -                  | 1,051,548         |
| Transfer of Indirect Costs                                | (195,125)                     | 163,261            | (31,864)          | (195,125)                            | 163,261            | (31,864)          | (195,125)                            | 163,261            | (31,864)          |
| Current Year Other Changes not in MYP                     |                               |                    | -                 | -                                    |                    | -                 | -                                    |                    | -                 |
| 1st Subsequent Year Other Changes not in MYP              |                               |                    | -                 | -                                    |                    | -                 | -                                    |                    | -                 |
| 2nd Subsequent Year Other Changes not in MYP              |                               |                    | -                 |                                      |                    | -                 | -                                    |                    | -                 |
| 3rd Subsequent Year Other Changes not in MYP              |                               |                    | -                 |                                      |                    | -                 |                                      |                    | -                 |
| Certificated On-going Increase of <u>0.00%</u>            | -                             |                    | -                 | -                                    | -                  | -                 | -                                    | -                  | -                 |
| Cert One-Time Increase of <u>0.00%</u>                    | -                             |                    | -                 |                                      |                    | -                 |                                      |                    | -                 |
| Class On-going Increase of <u>0.00%</u>                   | -                             |                    | -                 | -                                    | -                  | -                 | -                                    | -                  | -                 |
| Class One-Time Increase of <u>0.00%</u>                   | -                             |                    | -                 |                                      |                    | -                 |                                      |                    | -                 |
| 1st Sub YR Certificated On-going Increase of <u>0.00%</u> |                               |                    |                   | -                                    | -                  | -                 | -                                    | -                  | -                 |
| 1st Sub Yr Cert One-Time Increase of <u>0.00%</u>         |                               |                    |                   | -                                    |                    | -                 |                                      |                    | -                 |
| 1st Sub Yr Class On-going Increase of <u>0.00%</u>        |                               |                    |                   | -                                    | -                  | -                 | -                                    | -                  | -                 |
| 1st Sub Yr Class One-Time Increase of <u>0.00%</u>        |                               |                    |                   | -                                    |                    | -                 |                                      |                    | -                 |
| <b>Total Expenditures</b>                                 | <b>25,032,918</b>             | <b>8,100,731</b>   | <b>33,133,649</b> | <b>25,993,747</b>                    | <b>6,591,425</b>   | <b>32,585,172</b> | <b>26,228,806</b>                    | <b>6,641,305</b>   | <b>32,870,111</b> |
| <b>Excess / (Deficiency)</b>                              | <b>2,448,024</b>              | <b>(2,898,571)</b> | <b>(450,547)</b>  | <b>2,979,238</b>                     | <b>(2,974,352)</b> | <b>4,886</b>      | <b>3,853,687</b>                     | <b>(3,024,232)</b> | <b>829,455</b>    |
| <b>OTHER SOURCES/USES</b>                                 |                               |                    |                   |                                      |                    |                   |                                      |                    |                   |
| Transfers In  | -                             | -                  | -                 | -                                    | -                  | -                 | -                                    | -                  | -                 |
| Transfers Out   | (159,677)                     | -                  | (159,677)         | (159,677)                            | -                  | (159,677)         | (159,677)                            | -                  | (159,677)         |
| Net Other Sources (Uses)                                  | -                             | -                  | -                 | -                                    | -                  | -                 | -                                    | -                  | -                 |
| Contributions to Restricted                               | (3,007,266)                   | 3,007,266          | -                 | (3,081,979)                          | 3,081,979          | -                 | (3,109,406)                          | 3,109,406          | -                 |
| <b>Total Financing Sources/Uses</b>                       | <b>(3,166,943)</b>            | <b>3,007,266</b>   | <b>(159,677)</b>  | <b>(3,241,656)</b>                   | <b>3,081,979</b>   | <b>(159,677)</b>  | <b>(3,269,083)</b>                   | <b>3,109,406</b>   | <b>(159,677)</b>  |
| <b>Net Increase (Decrease)</b>                            | <b>(718,919)</b>              | <b>108,695</b>     | <b>(610,224)</b>  | <b>(262,418)</b>                     | <b>107,627</b>     | <b>(154,791)</b>  | <b>584,604</b>                       | <b>85,174</b>      | <b>669,778</b>    |
| <b>FUND BALANCE, RESERVES</b>                             |                               |                    |                   |                                      |                    |                   |                                      |                    |                   |
| Beginning Balance   | 6,865,882                     | 1,223,183          | 8,089,065         | 6,146,963                            | 1,331,878          | 7,478,841         | 5,884,545                            | 1,439,505          | 7,324,050         |
| <b>Ending Balance</b>                                     | <b>6,146,963</b>              | <b>1,331,878</b>   | <b>7,478,841</b>  | <b>5,884,545</b>                     | <b>1,439,505</b>   | <b>7,324,050</b>  | <b>6,469,149</b>                     | <b>1,524,680</b>   | <b>7,993,829</b>  |
| Nonspendable  | 16,000                        |                    | 16,000            | 16,000                               |                    | 16,000            | 16,000                               |                    | 16,000            |
| Restricted  |                               | 1,331,878          | 1,331,878         |                                      | 1,439,505          | 1,439,505         |                                      | 1,524,680          | 1,524,680         |
| Committed   | -                             | -                  | -                 | -                                    | -                  | -                 | -                                    | -                  | -                 |
| Other Assignments   | 5,132,163                     |                    | 5,132,163         | 4,886,200                            |                    | 4,886,200         | 5,462,255                            |                    | 5,462,255         |
| Unassigned - REU  | 998,800                       | -                  | 998,800           | 982,345                              |                    | 982,345           | 990,894                              |                    | 990,894           |
| Unassigned/Unappropriated                                 | 0                             | -                  | -                 | (0)                                  | -                  | (0)               | (0)                                  | -                  | (0)               |
| <b>Total - Fund Balance</b>                               | <b>6,146,963</b>              | <b>1,331,878</b>   | <b>7,478,841</b>  | <b>5,884,545</b>                     | <b>1,439,505</b>   | <b>7,324,050</b>  | <b>6,469,149</b>                     | <b>1,524,680</b>   | <b>7,993,829</b>  |

| Description                                  | Direct Costs -<br>Interfund<br>Transfers In 5750 | Transfers Out 5750 | Indirect Costs -<br>Interfund<br>Transfers In 7350 | Transfers<br>Out 7350 | Interfund<br>Transfers<br>In 8900-<br>8929 | Interfund<br>Transfers<br>Out 7600-<br>7629 | Due<br>From<br>Other<br>Funds<br>9310 | Due<br>To<br>Other<br>Funds<br>9610 |
|--|--|--------------------|--|-----------------------|--|---|---------------------------------------|-------------------------------------|
| 01 GENERAL FUND                              |  |                    |  |                       |  |   |                                       |                                     |
| Expenditure Detail                           | 0.00   | 0.00               | 0.00   | (31,864.00)           |  |   |                                       |                                     |
| Other Sources/Uses<br>Detail                 |  |                    |  |                       | 0.00                                       | 159,677.00                                  |                                       |                                     |
| Fund Reconciliation                          |  |                    |  |                       |  |   |                                       |                                     |
| 08 STUDENT ACTIVITY<br>SPECIAL REVENUE FUND  |  |                    |  |                       |  |   |                                       |                                     |
| Expenditure Detail                           | 0.00   | 0.00               | 0.00   | 0.00                  |  |   |                                       |                                     |
| Other Sources/Uses<br>Detail                 |  |                    |  |                       | 0.00                                       | 0.00  |                                       |                                     |
| Fund Reconciliation                          |  |                    |  |                       |  |   |                                       |                                     |
| 09 CHARTER SCHOOLS<br>SPECIAL REVENUE FUND   |  |                    |  |                       |  |   |                                       |                                     |
| Expenditure Detail                           | 0.00   | 0.00               | 0.00   | 0.00                  |  |   |                                       |                                     |
| Other Sources/Uses<br>Detail                 |  |                    |  |                       | 0.00                                       | 0.00  |                                       |                                     |
| Fund Reconciliation                          |  |                    |  |                       |  |   |                                       |                                     |
| 10 SPECIAL EDUCATION<br>PASS-THROUGH FUND    |  |                    |  |                       |  |   |                                       |                                     |
| Expenditure Detail                           |  |                    |  |                       |  |   |                                       |                                     |
| Other Sources/Uses<br>Detail                 |  |                    |  |                       |  |   |                                       |                                     |
| Fund Reconciliation                          |  |                    |  |                       |  |   |                                       |                                     |
| 11 ADULT EDUCATION<br>FUND                   |  |                    |  |                       |  |   |                                       |                                     |
| Expenditure Detail                           | 0.00   | 0.00               | 0.00   | 0.00                  |  |   |                                       |                                     |
| Other Sources/Uses<br>Detail                 |  |                    |  |                       | 0.00                                       | 0.00  |                                       |                                     |
| Fund Reconciliation                          |  |                    |  |                       |  |   |                                       |                                     |
| 12 CHILD DEVELOPMENT<br>FUND                 |  |                    |  |                       |  |   |                                       |                                     |
| Expenditure Detail                           | 0.00   | 0.00               | 0.00   | 0.00                  |  |   |                                       |                                     |
| Other Sources/Uses<br>Detail                 |  |                    |  |                       | 0.00                                       | 0.00  |                                       |                                     |
| Fund Reconciliation                          |  |                    |  |                       |  |   |                                       |                                     |
| 13 CAFETERIA SPECIAL<br>REVENUE FUND         |  |                    |  |                       |  |   |                                       |                                     |
| Expenditure Detail                           | 0.00   | 0.00               | 31,864.00  | 0.00                  |  |   |                                       |                                     |
| Other Sources/Uses<br>Detail                 |  |                    |  |                       | 0.00                                       | 0.00  |                                       |                                     |
| Fund Reconciliation                          |  |                    |  |                       |  |   |                                       |                                     |
| 14 DEFERRED<br>MAINTENANCE FUND              |  |                    |  |                       |  |   |                                       |                                     |
| Expenditure Detail                           | 0.00   | 0.00               |  |                       |  |   |                                       |                                     |
| Other Sources/Uses<br>Detail                 |  |                    |  |                       | 0.00                                       | 0.00  |                                       |                                     |
| Fund Reconciliation                          |  |                    |  |                       |  |   |                                       |                                     |
| 15 PUPIL<br>TRANSPORTATION<br>EQUIPMENT FUND |  |                    |  |                       |  |   |                                       |                                     |

| Description  | Direct Costs -<br>Interfund<br>Transfers In 5750 | Transfers Out 5750 | Indirect Costs -<br>Interfund<br>Transfers In 7350 | Transfers<br>Out 7350 | Interfund<br>Transfers<br>In 8900-<br>8929 | Interfund<br>Transfers<br>Out 7600-<br>7629 | Due<br>From<br>Other<br>Funds<br>9310 | Due<br>To<br>Other<br>Funds<br>9610 |
|--|--|--------------------|--|-----------------------|--|---|---------------------------------------|-------------------------------------|
| Expenditure Detail   | 0.00   | 0.00               |  |                       |  |   |                                       |                                     |
| Other Sources/Uses<br>Detail                                 |  |                    |  |                       | 50,000.00                                  | 0.00  |                                       |                                     |
| Fund Reconciliation  |  |                    |  |                       |  |   |                                       |                                     |
| 17 SPECIAL RESERVE<br>FUND FOR OTHER THAN<br>CAPITAL OUTLAY  |  |                    |  |                       |  |   |                                       |                                     |
| Expenditure Detail   |  |                    |  |                       |  |   |                                       |                                     |
| Other Sources/Uses<br>Detail                                 |  |                    |  |                       | 109,677.00                                 | 0.00  |                                       |                                     |
| Fund Reconciliation  |  |                    |  |                       |  |   |                                       |                                     |
| 18 SCHOOL BUS<br>EMISSIONS REDUCTION<br>FUND                 |  |                    |  |                       |  |   |                                       |                                     |
| Expenditure Detail   | 0.00   | 0.00               |  |                       |  |   |                                       |                                     |
| Other Sources/Uses<br>Detail                                 |  |                    |  |                       | 0.00                                       | 0.00  |                                       |                                     |
| Fund Reconciliation  |  |                    |  |                       |  |   |                                       |                                     |
| 19 FOUNDATION SPECIAL<br>REVENUE FUND                        |  |                    |  |                       |  |   |                                       |                                     |
| Expenditure Detail   | 0.00   | 0.00               | 0.00   | 0.00                  |  |   |                                       |                                     |
| Other Sources/Uses<br>Detail                                 |  |                    |  |                       |  | 0.00  |                                       |                                     |
| Fund Reconciliation  |  |                    |  |                       |  |   |                                       |                                     |
| 20 SPECIAL RESERVE<br>FUND FOR<br>POSTEMPLOYMENT<br>BENEFITS |  |                    |  |                       |  |   |                                       |                                     |
| Expenditure Detail   |  |                    |  |                       |  |   |                                       |                                     |
| Other Sources/Uses<br>Detail                                 |  |                    |  |                       | 0.00                                       | 0.00  |                                       |                                     |
| Fund Reconciliation  |  |                    |  |                       |  |   |                                       |                                     |
| 21 BUILDING FUND   |  |                    |  |                       |  |   |                                       |                                     |
| Expenditure Detail   | 0.00   | 0.00               |  |                       |  |   |                                       |                                     |
| Other Sources/Uses<br>Detail                                 |  |                    |  |                       | 0.00                                       | 0.00  |                                       |                                     |
| Fund Reconciliation  |  |                    |  |                       |  |   |                                       |                                     |
| 25 CAPITAL FACILITIES<br>FUND                                |  |                    |  |                       |  |   |                                       |                                     |
| Expenditure Detail   | 0.00   | 0.00               |  |                       |  |   |                                       |                                     |
| Other Sources/Uses<br>Detail                                 |  |                    |  |                       | 0.00                                       | 0.00  |                                       |                                     |
| Fund Reconciliation  |  |                    |  |                       |  |   |                                       |                                     |
| 30 STATE SCHOOL<br>BUILDING<br>LEASE/PURCHASE FUND           |  |                    |  |                       |  |   |                                       |                                     |
| Expenditure Detail   | 0.00   | 0.00               |  |                       |  |   |                                       |                                     |
| Other Sources/Uses<br>Detail                                 |  |                    |  |                       | 0.00                                       | 0.00  |                                       |                                     |
| Fund Reconciliation  |  |                    |  |                       |  |   |                                       |                                     |

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

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

| Description         | Direct Costs -<br>Interfund<br>Transfers In 5750 | Transfers Out 5750 | Indirect Costs -<br>Interfund<br>Transfers In 7350 | Transfers<br>Out 7350 | Interfund<br>Transfers<br>In 8900-<br>8929 | Interfund<br>Transfers<br>Out 7600-<br>7629 | Due<br>From<br>Other<br>Funds<br>9310 | Due<br>To<br>Other<br>Funds<br>9610 |
|---------------------|--|--------------------|--|-----------------------|--|---|---------------------------------------|-------------------------------------|
| Fund Reconciliation |  |                    |  |                       |  |   |                                       |                                     |
| TOTALS              | 0.00   | 0.00               | 31,864.00  | (31,864.00)           | 159,677.00                                 | 159,677.00                                  |                                       |                                     |

| Description   | Object Codes                       | Lottery:<br>Unrestricted<br>(Resource 1100) | Transferred<br>to<br>Other<br>Resources<br>for<br>Expenditure | Lottery:<br>Instructional<br>Materials<br>(Resource<br>6300)* | Totals       |
|---|------------------------------------|---|---|---|--------------|
| <b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>                               |                                    |   |   |   |              |
| 1. Adjusted Beginning Fund Balance  | 9791-9795                          | 1,935,226.00                                |   | 736,575.00  | 2,671,801.00 |
| 2. State Lottery Revenue  | 8560                               | 485,484.00                                  |   | 193,597.00  | 679,081.00   |
| 3. Other Local Revenue  | 8600-8799                          | 0.00  |   | 0.00  | 0.00         |
| 4. Transfers from Funds of Lapsed/Reorganized Districts                       | 8965                               | 0.00  | 0.00  | 0.00  | 0.00         |
| 5. Contributions from Unrestricted Resources (Total must be zero)             | 8980                               | 0.00  | 0.00  |   | 0.00         |
| 6. Total Available (Sum Lines A1 through A5)                                  |                                    | 2,420,710.00                                | 0.00  | 930,172.00  | 3,350,882.00 |
| <b>B. EXPENDITURES AND OTHER FINANCING USES</b>                               |                                    |   |   |   |              |
| 1. Certificated Salaries  | 1000-1999                          | 2,048.00                                    | 0.00  | 0.00  | 2,048.00     |
| 2. Classified Salaries  | 2000-2999                          | 5,170.00                                    | 0.00  | 0.00  | 5,170.00     |
| 3. Employee Benefits  | 3000-3999                          | 2,725.00                                    | 0.00  | 0.00  | 2,725.00     |
| 4. Books and Supplies   | 4000-4999                          | 536,565.00                                  | 0.00  | 195,000.00  | 731,565.00   |
| 5. a. Services and Other Operating Expenditures (Resource 1100)               | 5000-5999                          | 154,524.00                                  | 0.00  |   | 154,524.00   |
| b. Services and Other Operating Expenditures (Resource 6300)                  | 5000-5999, except 5100, 5710, 5800 |   |   | 0.00  | 0.00         |
| c. Duplicating Costs for Instructional Materials (Resource 6300)              | 5100, 5710, 5800                   |   |   | 16,550.00   | 16,550.00    |
| 6. Capital Outlay   | 6000-6999                          | 33,965.00                                   | 0.00  | 0.00  | 33,965.00    |
| 7. Tuition  | 7100-7199                          | 0.00  | 0.00  |   | 0.00         |
| 8. Interagency Transfers Out  |                                    |   |   |   |              |
| a. To Other Districts, County Offices, and Charter Schools                    | 7211, 7212, 7221, 7222, 7281, 7282 | 0.00  | 0.00  |   | 0.00         |
| b. To JPAs and All Others   | 7213, 7223, 7283, 7299             | 0.00  | 0.00  |   | 0.00         |
| 9. Transfers of Indirect Costs  | 7300-7399                          | 0.00  | 0.00  |   | 0.00         |
| 10. Debt Service  | 7400-7499                          | 0.00  | 0.00  |   | 0.00         |
| 11. All Other Financing Uses  | 7630-7699                          | 0.00  | 0.00  |   | 0.00         |
| 12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )   |                                    | 734,997.00                                  | 0.00  | 211,550.00  | 946,547.00   |
| C. ENDING BALANCE (Must equal Line A6 minus Line B12)                         | 979Z                               | 1,685,713.00                                | 0.00  | 718,622.00  | 2,404,335.00 |
| <b>D. COMMENTS:</b>   |                                    |   |   |   |              |
| This amount was to fund online software as a supplement to student curriculum |                                    |   |   |   |              |

| Description | Object Codes | Lottery:<br>Unrestricted<br>(Resource 1100) | Transferred<br>to<br>Other<br>Resources<br>for<br>Expenditure | Lottery:<br>Instructional<br>Materials<br>(Resource<br>6300)* | Totals |
|-------------|--------------|---|---|---|--------|
|-------------|--------------|---|---|---|--------|

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

\*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.



| Section I - Expenditures  | Funds 01, 09, and 62  |                                 |                             | 2021-22 Expenditures                    |
|---|---|---------------------------------|-----------------------------|---|
|   | Goals   | Functions                       | Objects                     |   |
| A. Total state, federal, and local expenditures (all resources)   | All   | All                             | 1000-7999                   | 50,573,437.00                           |
| B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)                           | All   | All                             | 1000-7999                   | 10,844,019.00                           |
| C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B) |   |                                 |                             |   |
| 1. Community Services   | All   | 5000-5999                       | 1000-7999                   | 0.00                                    |
| 2. Capital Outlay   | All except 7100-7199  | All except 5000-5999            | 6000-6999 except 6600, 6910 | 98,924.00                               |
| 3. Debt Service   | All   | 9100                            | 5400-5450, 5800, 7430-7439  | 350,000.00                              |
| 4. Other Transfers Out  | All   | 9200                            | 7200-7299                   | 0.00                                    |
| 5. Interfund Transfers Out  | All   | 9300                            | 7600-7629                   | 3,034,932.00                            |
| 6. All Other Financing Uses   | All   | 9100, 9200                      | 7699, 7651                  | 0.00                                    |
| 7. Nonagency  | 7100-7199   | All except 5000-5999, 9000-9999 | 1000-7999                   | 8,036.00                                |
| 8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)     | All   | All                             | 8710                        | 0.00                                    |
| 9. Supplemental expenditures made as a result of a Presidentially declared disaster                               | Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2. |                                 |                             | 0.00                                    |
| 10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)                  |   |                                 |                             | 3,491,892.00                            |
| D. Plus additional MOE expenditures:  |   |                                 | 1000-7143, 7300-7439        |   |
| 1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)                    | All   | All                             | minus 8000-8699             | 36,740.00                               |
| 2. Expenditures to cover deficits for student body activities   | Manually entered. Must not include expenditures in lines A or D1.             |                                 |                             | 0.00                                    |
| E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)                         |   |                                 |                             | 36,274,266.00                           |
| <b>Section II - Expenditures Per ADA</b>  |   |                                 |                             | <b>2021-22 Annual ADA/Exps. Per ADA</b> |
| A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)                                   |   |                                 |                             | 2,765.65                                |
| B. Expenditures per ADA (Line I.E divided by Line II.A)   |   |                                 |                             | 13,116.00                               |

| Section III - MOE Calculation<br>(For data collection only. Final determination will be done by CDE)  | Total                     | Per ADA                     |
|---|---------------------------|-----------------------------|
| A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation).<br>(Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.) | 30,238,246.45             | 10,226.23                   |
| 1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)   | 0.00                      | 0.00                        |
| 2. Total adjusted base expenditure amounts (Line A plus Line A.1)   | 30,238,246.45             | 10,226.23                   |
| B. Required effort (Line A.2 times 90%)   | 27,214,421.81             | 9,203.61                    |
| C. Current year expenditures (Line I.E and Line II.B)   | 36,274,266.00             | 13,116.00                   |
| D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)   | 0.00                      | 0.00                        |
| E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)                             | MOE Met                   |                             |
| F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2023-24 may be reduced by the lower of the two percentages)   | 0.00%                     | 0.00%                       |
| <b>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</b>  |                           |                             |
| <b>Description of Adjustments</b>   | <b>Total Expenditures</b> | <b>Expenditures Per ADA</b> |
| None  | 0.00                      | 0.00                        |
| None  | 0.00                      | 0.00                        |
| None  | 0.00                      | 0.00                        |
| None  | 0.00                      | 0.00                        |
| None  | 0.00                      | 0.00                        |
| Total adjustments to base expenditures  | 0.00                      | 0.00                        |

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):

2,418.55

District's ADA Standard Percentage Level:

1.0%

### 1A. Calculating the District's ADA Variances

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

| Fiscal Year                 | Original Budget<br>Funded ADA<br>(Form A, Lines A4<br>and C4) | Estimated/Unaudited<br>Actuals<br>Funded ADA<br>(Form A, Lines A4<br>and C4) | ADA Variance Level<br>(If Budget is greater<br>than Actuals, else N/A) | Status     |
|-----------------------------|---|--|--|------------|
| Third Prior Year (2019-20)  |   |  |  |            |
| District Regular            | 2,486   | 2,605  |  |            |
| Charter School              |   |  |  |            |
| <b>Total ADA</b>            | <b>2,486</b>  | <b>2,605</b>   | <b>N/A</b>   | <b>Met</b> |
| Second Prior Year (2020-21) |   |  |  |            |
| District Regular            | 2,604   | 2,604  |  |            |
| Charter School              |   |  |  |            |
| <b>Total ADA</b>            | <b>2,604</b>  | <b>2,604</b>   | <b>N/A</b>   | <b>Met</b> |
| First Prior Year (2021-22)  |   |  |  |            |
| District Regular            | 2,604   | 2,604  |  |            |
| Charter School              |   | 0  |  |            |
| <b>Total ADA</b>            | <b>2,604</b>  | <b>2,604</b>   | <b>N/A</b>   | <b>Met</b> |
| Budget Year (2022-23)       |   |  |  |            |
| District Regular            | 2,419   |  |  |            |
| Charter School              | 0   |  |  |            |
| <b>Total ADA</b>            | <b>2,419</b>  |  |  |            |

### 1B. Comparison of District ADA to the Standard

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

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

**Explanation:**  
(required if NOT met)

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

**Explanation:**  
(required if NOT met)

**2. CRITERION: Enrollment**

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

by more than the following percentage levels:

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

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

2,418.6

**District's Enrollment Standard Percentage Level:**

1.0%

**2A. Calculating the District's Enrollment Variances**

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

| Fiscal Year                 |                         | Enrollment<br>Budget | CBEDS Actual | Enrollment Variance<br>Level<br>(If Budget is greater<br>than Actual, else N/A) | Status     |
|-----------------------------|-------------------------|----------------------|--------------|---|------------|
|                             |                         |                      |              |   |            |
| Third Prior Year (2019-20)  | District Regular        | 2,661                | 3,035        |   |            |
|                             | Charter School          |                      |              |   |            |
|                             | <b>Total Enrollment</b> | <b>2,661</b>         | <b>3,035</b> | <b>N/A</b>  | <b>Met</b> |
| Second Prior Year (2020-21) | District Regular        | 2,687                | 2,974        |   |            |
|                             | Charter School          |                      |              |   |            |
|                             | <b>Total Enrollment</b> | <b>2,687</b>         | <b>2,974</b> | <b>N/A</b>  | <b>Met</b> |
| First Prior Year (2021-22)  | District Regular        | 2,600                | 2,574        |   |            |
|                             | Charter School          |                      |              |   |            |
|                             | <b>Total Enrollment</b> | <b>2,600</b>         | <b>2,574</b> | <b>1.0%</b>   | <b>Met</b> |

|                         |  |              |
|-------------------------|--|--------------|
| Budget Year (2022-23)   |  |              |
| District Regular        |  | 2,574        |
| Charter School          |  |              |
| <b>Total Enrollment</b> |  | <b>2,574</b> |

## 2B. Comparison of District Enrollment to the Standard

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

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

**Explanation:**  
(required if NOT met)

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

**Explanation:**  
(required if NOT met)

### 3. CRITERION: ADA to Enrollment

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

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

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

| Fiscal Year                 |                             | P-2 ADA                        | Enrollment                | Historical Ratio<br>of ADA to Enrollment |
|-----------------------------|-----------------------------|--------------------------------|---------------------------|--|
|                             |                             | Estimated/Unaudited<br>Actuals | CBEDS Actual              |  |
|                             |                             | (Form A, Lines A4<br>and C4)   | (Criterion 2, Item<br>2A) |  |
| Third Prior Year (2019-20)  | District Regular            | 2,605                          | 3,035                     | 85.8%                                    |
|                             | Charter School              |                                | 0                         |  |
|                             | <b>Total ADA/Enrollment</b> | <b>2,605</b>                   | <b>3,035</b>              |  |
|                             |                             |                                |                           |  |
| Second Prior Year (2020-21) | District Regular            | 2,604                          | 2,974                     | 87.6%                                    |
|                             | Charter School              | 0                              |                           |  |
|                             | <b>Total ADA/Enrollment</b> | <b>2,604</b>                   | <b>2,974</b>              |  |
|                             |                             |                                |                           |  |
| First Prior Year (2021-22)  | District Regular            | 2,419                          | 2,574                     | 94.0%                                    |
|                             | Charter School              |                                |                           |  |
|                             | <b>Total ADA/Enrollment</b> | <b>2,419</b>                   | <b>2,574</b>              |  |
|                             |                             |                                |                           |  |
| Historical Average Ratio:   |                             |                                |                           | 89.1%                                    |

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

89.6%

### 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<br>(Form A, Lines A4 and C4) | Budget/Projected<br>(Criterion 2, Item 2A) |                            |                |
| Budget Year (2022-23)         | District Regular            | 2,419                               | 2,574                                      |                            |                |
|                               | Charter School              | 0                                   |  |                            |                |
|                               | <b>Total ADA/Enrollment</b> | <b>2,419</b>                        | <b>2,574</b>                               | <b>94.0%</b>               | <b>Not Met</b> |
| 1st Subsequent Year (2023-24) | District Regular            | 2,428                               | 2,585                                      |                            |                |
|                               | Charter School              |                                     |  |                            |                |
|                               | <b>Total ADA/Enrollment</b> | <b>2,428</b>                        | <b>2,585</b>                               | <b>93.9%</b>               | <b>Not Met</b> |
| 2nd Subsequent Year (2024-25) | District Regular            | 2,428                               | 2,585                                      |                            |                |
|                               | Charter School              |                                     |  |                            |                |
|                               | <b>Total ADA/Enrollment</b> | <b>2,428</b>                        | <b>2,585</b>                               | <b>93.9%</b>               | <b>Not Met</b> |

### 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)

Due to the pandemic, ADA was not collected in the 2020-21 year, so ADA was rolled forward and the ratio is low. In 2021-22, ADA is low due to students missing school because of quarantine and isolation policies. The district expects an improved ADA to Enrollment ratio moving forward as the pandemic is having less of an affect on attendance.

#### 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)<sup>1</sup> 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 COLA<sup>1</sup> and its economic recovery target payment, plus or minus one percent.

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

#### 4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected:

LCFF Revenue

#### 4A1. Calculating the District's LCFF Revenue Standard

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

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

##### Projected LCFF Revenue

|   | Prior Year<br>(2021-22) | Budget Year<br>(2022-23) | 1st Subsequent Year<br>(2023-24) | 2nd Subsequent Year<br>(2024-25) |
|---|-------------------------|--------------------------|----------------------------------|----------------------------------|
| Step 1 - Change in Population   |                         |                          |                                  |                                  |
| a. ADA (Funded)<br>(Form A, lines A6 and C4)                                    | 2,639.86                | 2,454.21                 | 2,463.66                         | 2,463.66                         |
| b. Prior Year ADA (Funded)  |                         | 2,639.86                 | 2,454.21                         | 2,463.66                         |
| c. Difference (Step 1a minus Step 1b)   |                         | (185.65)                 | 9.45                             | 0.00                             |
| d. Percent Change Due to Population<br>(Step 1c divided by Step 1b)             |                         | (7.03%)                  | .39%                             | 0.00%                            |
| Step 2 - Change in Funding Level  |                         |                          |                                  |                                  |
| a. Prior Year LCFF Funding  |                         | 26,967,869.00            | 26,782,135.00                    | 28,274,179.00                    |
| b1. COLA percentage   |                         | 6.56%                    | 5.38%                            | 4.02%                            |
| b2. COLA amount (proxy for purposes of this criterion)                          |                         | 1,769,092.21             | 1,440,878.86                     | 1,136,622.00                     |
| c. Percent Change Due to Funding Level<br>(Step 2b2 divided by Step 2a)         |                         | 6.6%                     | 5.4%                             | 4.0%                             |
| Step 3 - Total Change in Population and Funding Level<br>(Step 1d plus Step 2c) |                         | -0.5%                    | 5.8%                             | 4.0%                             |
| LCFF Revenue Standard (Step 3, plus/minus 1%):                                  |                         | -1.47% to 0.53%          | 4.77% to 6.77%                   | 3.02% to 5.02%                   |

#### 4A2. Alternate LCFF Revenue Standard - Basic Aid

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

##### Basic Aid District Projected LCFF Revenue

|  | Prior Year<br>(2021-22) | Budget Year<br>(2022-23) | 1st Subsequent Year<br>(2023-24) | 2nd Subsequent Year<br>(2024-25) |
|--|-------------------------|--------------------------|----------------------------------|----------------------------------|
| Projected Local Property Taxes<br>(Form 01, Objects 8021 - 8089)       | 7,989,238.00            | 7,989,238.00             |                                  |                                  |
| Percent Change from Previous Year                                      |                         | N/A                      | N/A                              | N/A                              |
| Basic Aid Standard (percent change from previous year, plus/minus 1%): |                         | N/A                      | N/A                              | N/A                              |

#### 4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

#### Necessary Small School District Projected LCFF Revenue

|   | Budget Year<br>(2022-23) | 1st Subsequent Year<br>(2023-24) | 2nd Subsequent Year<br>(2024-25) |
|---|--------------------------|----------------------------------|----------------------------------|
| Necessary Small School Standard<br>(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<br>(2021-22) | Budget Year<br>(2022-23) | 1st Subsequent Year<br>(2023-24) | 2nd Subsequent Year<br>(2024-25) |
|--|-------------------------|--------------------------|----------------------------------|----------------------------------|
| LCFF Revenue<br>(Fund 01, Objects 8011, 8012, 8020-8089) | 27,887,265.00           | 27,762,546.00            |                                  |                                  |
| District's Projected Change in LCFF Revenue:             |                         | (.45%)                   | (100.00%)                        | 0.00%                            |
| LCFF Revenue Standard                                    |                         | -1.47% to 0.53%          | 4.77% to 6.77%                   | 3.02% to 5.02%                   |
| Status:  |                         | 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:**

Due to hold harmless ADA for 2020-21 and 2021-22, the budget year reflects the actual estimated ADA and enrollments, which decreases the districts funded ADA by 185 in the budget year and only a slight increase in the first subsequent year. The second subsequent year, the district budgeted flat



(required if NOT met)

until we have a better estimate on enrollment and ADA moving forward. This major decrease in ADA decreased the LCFF revenue as well.

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<br>(Resources 0000-1999) |                                 | Ratio<br>of Unrestricted Salaries<br>and Benefits<br>to Total Unrestricted<br>Expenditures |
|-----------------------------|---|---------------------------------|--|
|                             | Salaries and<br>Benefits  | Total Expenditures              |  |
|                             | (Form 01, Objects<br>1000-3999)                                     | (Form 01, Objects<br>1000-7499) |  |
|                             |   |                                 |  |
| Third Prior Year (2019-20)  | 19,192,773.63   | 22,415,141.33                   | 85.6%  |
| Second Prior Year (2020-21) | 19,488,610.61   | 22,168,932.77                   | 87.9%  |
| First Prior Year (2021-22)  | 20,948,407.00   | 25,111,349.00                   | 83.4%  |
|                             | Historical Average Ratio:   |                                 | 85.7%  |

| District's Reserve Standard Percentage (Criterion 10B, Line 4): | Budget Year<br>(2022-23) | 1st Subsequent Year<br>(2023-24) | 2nd<br>Subsequent<br>Year<br>(2024-25) |
|---|--------------------------|----------------------------------|--|
|   | 3.0%                     | 3.0%                             | 3.0%                                   |
|   | 82.7% to 88.7%           | 82.7% to 88.7%                   | 82.7% to 88.7%                         |

**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<br>(Resources 0000-1999) |                                 | Ratio<br>of Unrestricted Salaries<br>and Benefits<br>to Total Unrestricted<br>Expenditures | Status |
|-------------------------------|--|---------------------------------|--|--------|
|                               | Salaries and<br>Benefits                       | Total Expenditures              |  |        |
|                               | (Form 01, Objects<br>1000-3999)                | (Form 01, Objects<br>1000-7499) |  |        |
|                               | (Form MYP, Lines<br>B1-B3)                     | (Form MYP, Lines<br>B1-B8, B10) |  |        |
| Budget Year (2022-23)         | 21,564,743.00                                  | 25,032,918.00                   | 86.1%  | Met    |
| 1st Subsequent Year (2023-24) | 22,355,629.00                                  | 25,993,747.00                   | 86.0%  | Met    |
| 2nd Subsequent Year (2024-25) | 22,574,896.00                                  | 26,228,806.00                   | 86.1%  | Met    |

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

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

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

**Explanation:**  
(required if NOT met)

## 6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

|  | Budget Year<br>(2022-23) | 1st Subsequent Year<br>(2023-24) | 2nd Subsequent Year<br>(2024-25) |
|--|--------------------------|----------------------------------|----------------------------------|
| 1. District's Change in Population and Funding Level<br>(Criterion 4A1, Step 3): | (.47%)                   | 5.77%                            | 4.02%                            |
| <b>2. District's Other Revenues and Expenditures</b>                             |                          |                                  |                                  |
| <b>Standard Percentage Range (Line 1, plus/minus 10%):</b>                       | <b>-10.47% to 9.53%</b>  | <b>-4.23% to 15.77%</b>          | <b>-5.98% to 14.02%</b>          |
| 3. District's Other Revenues and Expenditures                                    |                          |                                  |                                  |
| Explanation Percentage Range (Line 1, plus/minus 5%):                            | -5.47% to 4.53%          | 0.77% to 10.77%                  | -0.98% to 9.02%                  |

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

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

years. All other data are extracted or calculated.

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

| Object Range / Fiscal Year | Amount | Percent Change<br>Over Previous Year | Change Is Outside<br>Explanation Range |
|----------------------------|--------|--------------------------------------|--|
|----------------------------|--------|--------------------------------------|--|

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

|                               |               |          |     |
|-------------------------------|---------------|----------|-----|
| First Prior Year (2021-22)    | 10,615,943.00 |          |     |
| Budget Year (2022-23)         | 2,609,036.00  | (75.42%) | Yes |
| 1st Subsequent Year (2023-24) | 1,342,752.00  | (48.53%) | Yes |
| 2nd Subsequent Year (2024-25) | 1,342,752.00  | 0.00%    | No  |

**Explanation:**

(required if Yes)

In the 2021-22 year, the district received additional one time funds for COVID relief. The revenue is reduced along with Title funds carry over in the 2022-23 year, which reflects a large decrease over previous year. The COVID carry over funds that were budgeted as PY revenue in 2022-23 were removed in 2023-24, reflecting an additional reductions in Federal revenues.

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

|                               |              |          |     |
|-------------------------------|--------------|----------|-----|
| First Prior Year (2021-22)    | 4,539,623.00 |          |     |
| Budget Year (2022-23)         | 2,343,970.00 | (48.37%) | Yes |
| 1st Subsequent Year (2023-24) | 2,025,167.00 | (13.60%) | Yes |
| 2nd Subsequent Year (2024-25) | 2,025,167.00 | 0.00%    | No  |

**Explanation:**

(required if Yes)

In the 2021-22 year, the district received one time state funds due to COVID, some were prior year. This revenue was reduced in the 2022-23 year, some was partially budgeted as PY revenue. In the 2023-24 year, the PY revenue was also removed.

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

|                               |              |          |     |
|-------------------------------|--------------|----------|-----|
| First Prior Year (2021-22)    | 1,637,342.00 |          |     |
| Budget Year (2022-23)         | 1,107,960.00 | (32.33%) | Yes |
| 1st Subsequent Year (2023-24) | 1,107,960.00 | 0.00%    | Yes |
| 2nd Subsequent Year (2024-25) | 1,107,960.00 | 0.00%    | No  |

**Explanation:**

(required if Yes)

For the budget year, 2022-23, the district reduced local revenue due to reducing Sped Ed SELPA local revenue, Interest revenue and donations.

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

|                               |              |          |     |
|-------------------------------|--------------|----------|-----|
| First Prior Year (2021-22)    | 4,704,649.00 |          |     |
| Budget Year (2022-23)         | 1,506,098.00 | (67.99%) | Yes |
| 1st Subsequent Year (2023-24) | 1,638,291.00 | 8.78%    | No  |
| 2nd Subsequent Year (2024-25) | 1,638,291.00 | 0.00%    | No  |

**Explanation:**

(required if Yes)

Federal carry over expenditures for both Title funding and COVID related funding were reduced in the budget year.

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

|                               |              |          |     |
|-------------------------------|--------------|----------|-----|
| First Prior Year (2021-22)    | 4,359,502.00 |          |     |
| Budget Year (2022-23)         | 2,338,408.00 | (46.36%) | Yes |
| 1st Subsequent Year (2023-24) | 2,331,828.00 | (.28%)   | Yes |
| 2nd Subsequent Year (2024-25) | 2,331,828.00 | 0.00%    | No  |

**Explanation:**

(required if Yes)

Federal carry over expenditures for both Title funding and COVID related funding were reduced in the budget year.

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

DATA ENTRY: All data are extracted or calculated.

| Object Range / Fiscal Year   | Amount        | Percent Change     |  | Status  |
|--|---------------|--------------------|--|---------|
|  |               | Over Previous Year |  |         |
| Total Federal, Other State, and Other Local Revenue (Criterion 6B) |               |                    |  |         |
| First Prior Year (2021-22)   | 16,792,908.00 |                    |  |         |
| Budget Year (2022-23)  | 6,060,966.00  | (63.91%)           |  | Not Met |
| 1st Subsequent Year (2023-24)                                      | 4,475,879.00  | (26.15%)           |  | Not Met |
| 2nd Subsequent Year (2024-25)                                      | 4,475,879.00  | 0.00%              |  | Met     |

|   |              |          |  |         |
|---|--------------|----------|--|---------|
| <b>Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)</b> |              |          |  |         |
| First Prior Year (2021-22)  | 9,064,151.00 |          |  |         |
| Budget Year (2022-23)   | 3,844,506.00 | (57.59%) |  | Not Met |
| 1st Subsequent Year (2023-24)   | 3,970,119.00 | 3.27%    |  | Met     |
| 2nd Subsequent Year (2024-25)   | 3,970,119.00 | 0.00%    |  | 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)

In the 2021-22 year, the district received additional one time funds for COVID relief. The revenue is reduced along with Title funds carry over in the 2022-23 year, which reflects a large decrease over previous year. The COVID carry over funds that were budgeted as PY revenue in 2022-23 were removed in 2023-24, reflecting an additional reductions in Federal revenues.

**Explanation:**

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

In the 2021-22 year, the district received one time state funds due to COVID, some were prior year. This revenue was reduced in the 2022-23 year, some was partially budgeted as PY revenue. In the 2023-24 year, the PY revenue was also removed.

**Explanation:**

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

For the budget year, 2022-23, the district reduced local revenue due to reducing Sped Ed SELPA local revenue, Interest revenue and donations.

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:**

Federal carry over expenditures for both Title funding and COVID related funding were reduced in the budget year.

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

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

Federal carry over expenditures for both Title funding and COVID related funding were reduced in the budget year.

7. **CRITERION: Facilities Maintenance**

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

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

**NOTE:**

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

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

|  |  |
|--|--|
| <p>1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?</p>            | <div style="border: 1px solid black; padding: 10px; width: 80px; margin: 0 auto;">No</div>             |
| <p>b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D)<br/>(Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)</p> | <div style="border: 1px solid black; padding: 10px; width: 80px; margin: 0 auto;">0.00</div>           |
| <p>2. Ongoing and Major Maintenance/Restricted Maintenance Account</p>   |  |
| <p>a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3210, 3212, 3213, 3214, 3215, 3216, 3218, 3219, 5316, 7027, and 7690)</p>  | <div style="border: 1px solid black; padding: 10px; width: 100px; margin: 0 auto;">31,010,244.00</div> |
| <p>b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)</p>   | <div style="border: 1px solid black; padding: 10px; width: 100px; margin: 0 auto;">0.00</div>          |
| <p>c. Net Budgeted Expenditures and Other Financing Uses</p>   | <div style="border: 1px solid black; padding: 10px; width: 100px; margin: 0 auto;">31,010,244.00</div> |

|  |   |  |   |               |
|--|---|--|---|---------------|
| <p>3% Required<br/>Minimum<br/>Contribution<br/>(Line 2c times 3%)</p> | <div style="border: 1px solid black; padding: 10px; width: 100px; margin: 0 auto;">930,307.32</div> | <p>Budgeted Contribution'<br/>to the Ongoing and Major<br/>Maintenance Account</p> | <div style="border: 1px solid black; padding: 10px; width: 100px; margin: 0 auto;">930,322.00</div> | <p>Status</p> |
|  |   |  | <div style="border: 1px solid black; padding: 10px; width: 100px; margin: 0 auto;">Met</div>        |               |

<sup>1</sup> Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. **CRITERION: Deficit Spending**

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> 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<br>(2019-20) | Second Prior Year<br>(2020-21) | First Prior Year<br>(2021-22) |
|----|---|-------------------------------|--------------------------------|-------------------------------|
| 1. | District's Available Reserve Amounts (resources 0000-1999)  |                               |                                |                               |
|    | a. Stabilization Arrangements<br>(Funds 01 and 17, Object 9750)   | 0.00                          | 0.00                           | 0.00                          |
|    | b. Reserve for Economic Uncertainties<br>(Funds 01 and 17, Object 9789)   | 870,962.00                    | 928,762.00                     | 1,424,059.00                  |
|    | c. Unassigned/Unappropriated<br>(Funds 01 and 17, Object 9790)  | 0.00                          | 0.00                           | 0.00                          |
|    | d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) | 0.00                          | 0.00                           | 0.00                          |
|    | e. Available Reserves (Lines 1a through 1d)   | 870,962.00                    | 928,762.00                     | 1,424,059.00                  |
| 2. | Expenditures and Other Financing Uses   |                               |                                |                               |
|    | a. District's Total Expenditures and Other Financing Uses<br>(Fund 01, objects 1000-7999)   | 29,032,055.27                 | 30,958,822.25                  | 47,468,633.00                 |
|    | b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)     |                               |                                | 0.00                          |
|    | c. Total Expenditures and Other Financing Uses<br>(Line 2a plus Line 2b)  | 29,032,055.27                 | 30,958,822.25                  | 47,468,633.00                 |
| 3. | District's Available Reserve Percentage<br>(Line 1e divided by Line 2c)   | 3.0%                          | 3.0%                           | 3.0%                          |

**District's Deficit Spending Standard Percentage Levels**

|  |  |  |
|--|--|--|
|  |  |  |
|--|--|--|

(Line 3 times 1/3):

1.0%

1.0%

1.0%

<sup>1</sup>Available 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.

<sup>2</sup>A 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<br>Unrestricted Fund<br>Balance<br>(Form 01, Section<br>E) | Total Unrestricted<br>Expenditures<br>and Other Financing<br>Uses<br>(Form 01, Objects<br>1000-7999) | Deficit Spending Level<br>(If Net Change in<br>Unrestricted Fund<br>Balance is negative, else<br>N/A) | Status  |
|--|--|--|---|---------|
| Third Prior Year (2019-20)               | 1,263,219.43   | 22,865,593.13  | N/A   | Met     |
| Second Prior Year (2020-21)              | 1,145,029.79   | 22,919,755.55  | N/A   | Met     |
| First Prior Year (2021-22)               | (3,050,811.00)   | 28,146,281.00  | 10.8%   | Not Met |
| Budget Year (2022-23) (Information only) | (718,919.00)   | 25,192,595.00  |   |         |

## 8C. Comparison of District Deficit Spending to the Standard

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

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

**Explanation:**  
(required if NOT met)

The district received one time funding for COVID and had Title I carryover, which contributed to deficit spending. The district also moved \$2.34 million to Fund 40 for future facilities needs which contributed to the deficit spending in the 2021-22 year.

### 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 <sup>1</sup> | 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

<sup>1</sup> 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):

2,454

District's Fund Balance Standard Percentage Level:

1.0%

## 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 <sup>2</sup> |                             | Beginning Fund Balance       |        |
|--|--|-----------------------------|------------------------------|--------|
|  | (Form 01, Line F1e, Unrestricted Column)                 |                             | Variance Level               |        |
|  | Original Budget  | Estimated/Unaudited Actuals | (If overestimated, else N/A) | Status |
| Third Prior Year (2019-20)               | 7,084,286.00   | 7,508,443.45                | N/A                          | Met    |
| Second Prior Year (2020-21)              | 7,511,876.00   | 8,771,662.88                | N/A                          | Met    |
| First Prior Year (2021-22)               | 8,985,528.00   | 9,916,693.00                | N/A                          | Met    |
| Budget Year (2022-23) (Information only) | 6,865,882.00   |                             |                              |        |

<sup>2</sup> 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 reserves<sup>1</sup> for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

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  |



<sup>1</sup> 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.

<sup>2</sup> 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.

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

|   | Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
|---|-------------|---------------------|---------------------|
|   | (2022-23)   | (2023-24)           | (2024-25)           |
| District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. | 2,419       | 2,419               | 2,428               |
| Subsequent Years, Form MYP, Line F2, if available.)               |             |                     |                     |
| <b>District's Reserve Standard Percentage Level:</b>              | <b>3%</b>   | <b>3%</b>           | <b>3%</b>           |

#### 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? No
2. If you are the SELPA AU and are excluding special education pass-through funds:
  - a. Enter the name(s) of the SELPA(s): \_\_\_\_\_

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

#### 10B. Calculating the District's Reserve Standard

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

|   | Budget Year   | 1st Subsequent Year | 2nd Subsequent Year |
|---|---------------|---------------------|---------------------|
|   | (2022-23)     | (2023-24)           | (2024-25)           |
| 1. Expenditures and Other Financing Uses          |               |                     |                     |
| (Fund 01, objects 1000-7999) (Form MYP, Line B11) | 33,293,326.00 | 32,744,849.00       | 33,029,788.00       |

|    |  |                   |                   |                   |
|----|--|-------------------|-------------------|-------------------|
| 2. | Plus: Special Education Pass-through<br>(Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No) | 0.00              | 0.00              | 0.00              |
| 3. | Total Expenditures and Other Financing Uses<br>(Line B1 plus Line B2)                            | 33,293,326.00     | 32,744,849.00     | 33,029,788.00     |
| 4. | Reserve Standard Percentage Level  | 3%                | 3%                | 3%                |
| 5. | Reserve Standard - by Percent<br>(Line B3 times Line B4)   | 998,799.78        | 982,345.47        | 990,893.64        |
| 6. | Reserve Standard - by Amount<br>(\$75,000 for districts with 0 to 1,000 ADA, else 0)             | 0.00              | 0.00              | 0.00              |
| 7. | <b>District's Reserve Standard</b><br><b>(Greater of Line B5 or Line B6)</b>                     | <b>998,799.78</b> | <b>982,345.47</b> | <b>990,893.64</b> |

**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<br>(Fund 01, Object 9750) (Form MYP, Line E1a)  | 0.00                  | 0.00                          | 0.00                          |
| 2.  | General Fund - Reserve for Economic Uncertainties<br>(Fund 01, Object 9789) (Form MYP, Line E1b)  | 998,800.00            | 982,346.00                    | 990,895.00                    |
| 3.  | General Fund - Unassigned/Unappropriated Amount<br>(Fund 01, Object 9790) (Form MYP, Line E1c)  | 0.00                  | 0.00                          | 0.00                          |
| 4.  | General Fund - Negative Ending Balances in Restricted Resources<br>(Fund 01, Object 979Z, if negative, for each of resources 2000-9999)<br>(Form MYP, Line E1d) | 0.00                  | 0.00                          | (1.00)                        |
| 5.  | Special Reserve Fund - Stabilization Arrangements<br>(Fund 17, Object 9750) (Form MYP, Line E2a)  | 0.00                  |                               |                               |
| 6.  | Special Reserve Fund - Reserve for Economic Uncertainties<br>(Fund 17, Object 9789) (Form MYP, Line E2b)  | 0.00                  |                               |                               |
| 7.  | Special Reserve Fund - Unassigned/Unappropriated Amount<br>(Fund 17, Object 9790) (Form MYP, Line E2c)  | 0.00                  |                               |                               |
| 8.  | District's Budgeted Reserve Amount<br>(Lines C1 thru C7)  | 998,800.00            | 982,346.00                    | 990,894.00                    |
| 9.  | District's Budgeted Reserve Percentage (Information only)<br>(Line 8 divided by Section 10B, Line 3)  | 3.00%                 | 3.00%                         | 3.00%                         |
| <b>District's Reserve Standard</b><br><b>(Section 10B, Line 7):</b> |   | <b>998,799.78</b>     | <b>982,345.47</b>             | <b>990,893.64</b>             |
| 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**

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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)    | (2,954,696.00) |           |      |     |
| Budget Year (2022-23)         | (3,007,266.00) | 52,570.00 | 1.8% | Met |
| 1st Subsequent Year (2023-24) | (3,081,979.00) | 74,713.00 | 2.5% | Met |
| 2nd Subsequent Year (2024-25) | (3,109,406.00) | 27,427.00 | .9%  | Met |

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

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

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

|                               |              |                |         |         |
|-------------------------------|--------------|----------------|---------|---------|
| First Prior Year (2021-22)    | 3,034,932.00 |                |         |         |
| Budget Year (2022-23)         | 159,677.00   | (2,875,255.00) | (94.7%) | Not Met |
| 1st Subsequent Year (2023-24) | 159,677.00   | 0.00           | 0.0%    | Met     |
| 2nd Subsequent Year (2024-25) | 159,677.00   | 0.00           | 0.0%    | Met     |

##### 1d. Impact of Capital Projects

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

Yes

\* 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. MET - Projected contributions have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:

(required if NOT met)

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

**Explanation:**

(required if NOT met)

In the 2021-22 year, the district transferred \$2.34 million to Fund 40 to reserve for future facilities. This is a one time transfer and will not be ongoing. The district also had some smaller one time transfers to Fund 40 which were reimbursements for facilities projects covered by insurance. The district then had a \$240,000 transfer to Fund 13 in order to keep that fund in good standing and this transfer is expected to be one time.

- 1d. YES - Capital projects exist that may impact the general fund operational budget. Identify each project, including a description of the project, estimated completion date, original project budget, original source of funding, and estimated fiscal impact on the general fund.

**Project Information:**

(required if YES)

The district is using ESSER II & III funding to make some renovations to restrooms and 3 elementary sites, put up shade structures at 3 sites, renovate the high school track and possibly renovate some restrooms at our middle school. These costs will impact our general fund restricted accounts in the budget year and possibly the two subsequent years.

**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> 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.

<sup>1</sup> 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<br>Years | SACS Fund and Object Codes Used For: |                             | Principal<br>Balance     |
|-------------------------------|---------------|--------------------------------------|-----------------------------|--------------------------|
|                               | Remaining     | Funding Sources (Revenues)           | Debt Service (Expenditures) | as of July<br>1, 2022-23 |
| Leases                        |               |                                      |                             |                          |
| Certificates of Participation |               |                                      |                             |                          |

|                               |    |                                   |                                    |            |
|-------------------------------|----|-----------------------------------|------------------------------------|------------|
| General Obligation Bonds      | 20 | Fund 51 Tax Revenues, 8000 object | Fund 51, Debt Service, 7000 object | 22,809,396 |
| Supp Early Retirement Program |    |                                   |                                    |            |
| State School Building Loans   |    |                                   |                                    |            |
| Compensated Absences          |    |                                   |                                    |            |

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

|        |    |                                |                                    |            |
|--------|----|--------------------------------|------------------------------------|------------|
| QZAB   | 15 | Fund 01, Revenues, 8000 object | Fund 01, Debt Service, 7000 object | 5,250,000  |
|        |    |                                |                                    |            |
|        |    |                                |                                    |            |
|        |    |                                |                                    |            |
|        |    |                                |                                    |            |
|        |    |                                |                                    |            |
| TOTAL: |    |                                |                                    | 28,059,396 |

| 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                                      | 1,046,024      | 1,405,919      | 1,510,814           | 1,448,977           |
| Supp Early Retirement Program                                 |                |                |                     |                     |
| State School Building Loans                                   |                |                |                     |                     |
| Compensated Absences  |                |                |                     |                     |
| Other Long-term Commitments (continued):                      |                |                |                     |                     |
| QZAB  | 350,000        | 350,000        | 350,000             | 350,000             |
|   |                |                |                     |                     |
|   |                |                |                     |                     |
|   |                |                |                     |                     |
|   |                |                |                     |                     |
| Total Annual Payments:  | 1,396,024      | 1,755,919      | 1,860,814           | 1,798,977           |
| Has total annual payment increased over prior year (2021-22)? | Yes            | Yes            | Yes                 | Yes                 |

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

DATA ENTRY: Enter an explanation if Yes.

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

**Explanation:**  
(required if Yes  
to increase in total

The P&I on GO Bonds increase and fluctuate every year which increases the payments for this debt. The increases are paid with tax revenues in Fund 51.

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)

**S7. Unfunded Liabilities**

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

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

---

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

---

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

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

Yes

2. For the district's OPEB:

a. Are they lifetime benefits?

No

b. Do benefits continue past age 65?

No

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

Retirees must have been an employee of the district for what totals 10 years of service in order to receive the benefit cap they receive at the time of retirement. They only receive the cap if they continue to participate in district funded health benefits. This cap is paid for the employee (retiree) up until age 65.

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

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

| Self-Insurance Fund | Governmental Fund |
|---------------------|-------------------|
| 0                   | 0                 |

4. OPEB Liabilities Data must be entered.

|  |              |
|--|--------------|
| a. Total OPEB liability  | 5,762,455.00 |
| b. OPEB plan(s) fiduciary net position (if applicable)                                     | 0.00         |
| c. Total/Net OPEB liability (Line 4a minus Line 4b)  | 5,762,455.00 |
| 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 | Jul 16, 2021 |

|  | Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
|--|-------------|---------------------|---------------------|
|  | (2022-23)   | (2023-24)           | (2024-25)           |
| 5. OPEB Contributions  |             |                     |                     |
| a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method     |             |                     |                     |
| b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752) | 350,000.00  | 350,000.00          | 350,000.00          |
| c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)  | 350,000.00  | 350,000.00          | 350,000.00          |
| d. Number of retirees receiving OPEB benefits  | 30.00       | 30.00               | 30.00               |

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

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

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

No

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

3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

b. Unfunded liability for self-insurance programs



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

**S8. Status of Labor Agreements**

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

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

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

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

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

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

|   | Prior Year (2nd<br>Interim) | Budget Year | 1st Subsequent Year | 2nd<br>Subsequent<br>Year |
|---|-----------------------------|-------------|---------------------|---------------------------|
|   | (2021-22)                   | (2022-23)   | (2023-24)           | (2024-25)                 |
| Number of certificated (non-management) full - time - equivalent(FTE) positions | 162.4                       | 161         | 158                 | 158                       |

**Certificated (Non-management) Salary and Benefit Negotiations**

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

No

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

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

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

Negotiations have not yet been settled for the budget year, 2022-23. Prior years are completely settled.

Negotiations Settled

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

|    |   |             |                     |                     |  |
|----|---|-------------|---------------------|---------------------|--|
| 4. | Period covered by the agreement:  | Begin Date: |                     | End Date:           |  |
| 5. | Salary settlement:  | Budget Year | 1st Subsequent Year | 2nd Subsequent Year |  |
|    |   | (2022-23)   | (2023-24)           | (2024-25)           |  |
|    | Is the cost of salary settlement included in the budget and multiyear projections (MYPs)? |             |                     |                     |  |

**One Year Agreement**

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

or

**Multiyear Agreement**

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

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

|  |
|--|
|  |
|--|

Negotiations Not Settled

|    |   |             |                     |                     |
|----|---|-------------|---------------------|---------------------|
| 6. | Cost of a one percent increase in salary and statutory benefits | 163940      |                     |                     |
|    |   | Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
|    |   | (2022-23)   | (2023-24)           | (2024-25)           |
| 7. | Amount included for any tentative salary schedule increases     | 0           | 0                   | 0                   |

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

|    |   |           |           |           |
|----|---|-----------|-----------|-----------|
| 1. | Are costs of H&W benefit changes included in the budget and MYPs? | Yes       | Yes       | Yes       |
| 2. | Total cost of H&W benefits  | 1,263,863 | 1,263,863 | 1,263,863 |
| 3. | Percent of H&W cost paid by employer                              |           |           |           |
| 4. | Percent projected change in H&W cost over prior year              | .1%       | .4%       | .3%       |

**Certificated (Non-management) Prior Year Settlements**

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

No

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

If Yes, explain the nature of the new costs:

|  |
|--|
|  |
|--|

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

**Certificated (Non-management) Step and Column Adjustments**

|    |  | (2022-23) | (2023-24) | (2024-25) |
|----|--|-----------|-----------|-----------|
| 1. | Are step & column adjustments included in the budget and MYPs? | Yes       | Yes       | Yes       |
| 2. | Cost of step & column adjustments                              | 214,946   | 212,124   | 203,941   |
| 3. | Percent change in step & column over prior year                | 1.3%      | 1.3%      | 1.2%      |

Budget Year      1st Subsequent Year      2nd Subsequent Year

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

|    |  | (2022-23) | (2023-24) | (2024-25) |
|----|--|-----------|-----------|-----------|
| 1. | Are savings from attrition included in the budget and MYPs?  | Yes       | Yes       | Yes       |
| 2. | Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs? | Yes       | Yes       | Yes       |

**Certificated (Non-management) - Other**

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

N/A

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

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

|  | Prior Year (2nd Interim) | Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
|--|--------------------------|-------------|---------------------|---------------------|
|  | (2021-22)                | (2022-23)   | (2023-24)           | (2024-25)           |
| Number of classified(non - management) FTE positions | 86.78                    | 85          | 84                  | 84                  |

**Classified (Non-management) Salary and Benefit Negotiations**

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

No

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

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

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

Negotiations have not yet been settled for the budget year, 2022-23. Prior years are completely settled.

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO  
certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted  
to meet the costs of the agreement?

If Yes, date of budget revision board  
adoption:

4. Period covered by the agreement:

Begin  
Date:

End Date:

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd  
Subsequent  
Year

(2022-23)

(2023-24)

(2024-25)

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

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule  
from prior year

or

**Multiyear Agreement**

Total cost of salary settlement

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

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

Negotiations Not Settled

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

52,932

Budget Year

1st Subsequent Year

2nd  
Subsequent  
Year

(2022-23)

(2023-24)

(2024-25)

7. Amount included for any tentative salary schedule increases

0

0

0

Budget Year

1st Subsequent Year

2nd  
Subsequent  
Year

(2022-23)

(2023-24)

(2024-25)

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

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

Yes

Yes

Yes

2. Total cost of H&W benefits

592,000

600,000

600,000

3. Percent of H&W cost paid by employer

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

.3%

.1%

.1%

**Classified (Non-management) Prior Year Settlements**

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

No

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

If Yes, explain the nature of the new costs:

|  |  | Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
|--|--|-------------|---------------------|---------------------|
|  |  | (2022-23)   | (2023-24)           | (2024-25)           |
| <b>Classified (Non-management) Step and Column Adjustments</b> |  |             |                     |                     |
| 1.   | Are step & column adjustments included in the budget and MYPs? | Yes         | Yes                 | Yes                 |
| 2.   | Cost of step & column adjustments                              | 43,085      | 36,768              | 20,881              |
| 3.   | Percent change in step & column over prior year                | 1.3%        | 1.3%                | 1.2%                |

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

**Classified (Non-management) - Other**

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

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

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

|  | Prior Year (2nd Interim) | Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
|--|--------------------------|-------------|---------------------|---------------------|
|  | (2021-22)                | (2022-23)   | (2023-24)           | (2024-25)           |
| Number of management, supervisor, and confidential FTE positions | 28                       | 28          | 28                  | 28                  |

**Management/Supervisor/Confidential**

**Salary and Benefit Negotiations**

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

No

If Yes, complete question 2.

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

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)? | No          | No                  |                     |
|    | 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 | 38,282      |                     |                     |
|    |   | Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
|    |   | (2022-23)   | (2023-24)           | (2024-25)           |
| 4. | Amount included for any tentative salary schedule increases     | 0           | 0                   | 0                   |

**Management/Supervisor/Confidential**

**Health and Welfare (H&W) Benefits**

|    |   |         |         |         |
|----|---|---------|---------|---------|
| 1. | Are costs of H&W benefit changes included in the budget and MYPs? | Yes     | Yes     | Yes     |
| 2. | Total cost of H&W benefits  | 146,520 | 146,520 | 146,520 |
| 3. | Percent of H&W cost paid by employer                              |         |         |         |
| 4. | Percent projected change in H&W cost over prior year              | .4%     | .4%     | .4%     |

**Management/Supervisor/Confidential**

**Step and Column Adjustments**

|    |  |             |                     |                     |
|----|--|-------------|---------------------|---------------------|
|    |  | Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
|    |  | (2022-23)   | (2023-24)           | (2024-25)           |
| 1. | Are step & column adjustments included in the budget and MYPs? |             | Yes                 | Yes                 |
| 2. | Cost of step and column adjustments                            | 27,930      | 13,764              | 15,118              |
| 3. | Percent change in step & column over prior year                | 1.3%        | 1.2%                | 1.2%                |

**Management/Supervisor/Confidential**

**Other Benefits (mileage, bonuses, etc.)**

|    |  |             |                     |                     |
|----|--|-------------|---------------------|---------------------|
|    |  | Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
|    |  | (2022-23)   | (2023-24)           | (2024-25)           |
| 1. | Are costs of other benefits included in the budget and MYPs? | Yes         | Yes                 |                     |
| 2. | Total cost of other benefits                                 | 0           | 0                   | 0                   |
| 3. | Percent change in cost of other benefits over prior year     | 0.0%        | 0.0%                | 0.0%                |

**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 23, 2022

**S10. LCAP Expenditures**

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

DATA ENTRY: Click the appropriate Yes or No button.

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

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

Yes

**ADDITIONAL FISCAL INDICATORS**

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

**A1.** Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?

No

**A2.** Is the system of personnel position control independent from the payroll system?

No

**A3.** Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)

No

**A4.** Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?

No

**A5.** Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

No

**A6.** Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?

No

**A7.** Is the district's financial system independent of the county office system?

No

**A8.** Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)

No

**A9.** Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

Yes

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

**Comments:**

(optional)

The district superintendent is retiring on June 30, 2022. The current Assistant Superintendent will start as Superintendent effective July 1, 2022. Both have been part of the district budget development.

| <b>ESCALON UNIFIED SCHOOL DISTRICT</b><br><b>SPECIAL REVENUE FUNDS - BUDGET</b><br><b>2022-2023</b> |                         |                 |                 |               |                |                 |               |                 |                 |              |
|---|-------------------------|-----------------|-----------------|---------------|----------------|-----------------|---------------|-----------------|-----------------|--------------|
| Description   | Student Activity        | Charter School  | Cafeteria       | Deferred      | Pupil          | Special         | Developer     | Special         | Debt            | Self         |
|   |                         |                 |                 | Maintenance   | Transportation | Reserve         | Fees          | Reserve         | Service         | Insurance    |
|   | Fund 08                 | Fund 09         | Fund 13         | Fund 14       | Fund 15        | Fund 17         | Fund 25       | Fund 40         | Fund 51         | Fund 67      |
| REVENUE:  |                         |                 |                 |               |                |                 |               |                 |                 |              |
| LCFF Sources  | \$ -                    | \$ 3,066,188.00 | \$ -            |               |                |                 |               |                 |                 |              |
| State Apportionments  | \$ -                    | \$ -            | \$ -            | \$ 160,000.00 | \$ -           | \$ -            | \$ -          | \$ -            | \$ -            | \$ -         |
| Local Sources   | \$ -                    | \$ -            | \$ -            | \$ -          | \$ -           | \$ -            | \$ -          | \$ -            | \$ -            | \$ -         |
| Federal Revenue   | \$ -                    | \$ 32,615.00    | \$ 750,000.00   | \$ -          | \$ -           | \$ -            | \$ -          | \$ -            | \$ -            | \$ -         |
| Other State Revenue   | \$ -                    | \$ 199,261.00   | \$ 70,000.00    | \$ -          | \$ -           | \$ -            | \$ -          | \$ -            | \$ 8,109.00     | \$ -         |
| Other Local Revenue   | \$ -                    | \$ 2,300.00     | \$ 43,000.00    | \$ 3,500.00   | \$ 3,000.00    | \$ 10,000.00    | \$ 124,000.00 | \$ 5,000.00     | \$ 1,183,301.00 | \$ 1,000.00  |
| Other Transfer In   | \$ -                    | \$ -            | \$ -            | \$ -          | \$ 50,000.00   | \$ 109,677.00   | \$ -          | \$ -            | \$ 14,000.00    | \$ -         |
|   |                         |                 |                 |               |                |                 |               |                 |                 |              |
| TOTAL REVENUE   | \$ -                    | \$ 3,300,364.00 | \$ 863,000.00   | \$ 163,500.00 | \$ 53,000.00   | \$ 119,677.00   | \$ 124,000.00 | \$ 5,000.00     | \$ 1,205,410.00 | \$ 1,000.00  |
| EXPENDITURES:   |                         |                 |                 |               |                |                 |               |                 |                 |              |
| Certificated Salaries   | \$ -                    | \$ 1,638,415.00 | \$ -            | \$ -          | \$ -           | \$ -            | \$ -          | \$ -            | \$ -            | \$ -         |
| Classified Salaries   | \$ -                    | \$ 106,843.00   | \$ 404,064.00   | \$ -          | \$ -           | \$ -            | \$ -          | \$ -            | \$ -            | \$ -         |
| Employee Benefits   | \$ -                    | \$ 677,912.00   | \$ 183,963.00   | \$ -          | \$ -           | \$ -            | \$ -          | \$ -            | \$ -            | \$ -         |
| Books and Supplies  | \$ -                    | \$ 579,141.00   | \$ 478,900.00   | \$ 5,000.00   | \$ -           | \$ -            | \$ -          | \$ -            | \$ -            | \$ 1,500.00  |
| Other Services/Operations   | \$ -                    | \$ 133,630.00   | \$ 12,190.00    | \$ 150,000.00 | \$ -           | \$ -            | \$ -          | \$ 53,000.00    | \$ -            | \$ 3,000.00  |
| Capital Outlay  | \$ -                    | \$ -            | \$ -            | \$ -          | \$ -           | \$ -            | \$ 5,750.00   | \$ 85,117.00    | \$ -            | \$ -         |
| Other Outgo   | \$ -                    | \$ -            | \$ 31,864.00    | \$ -          | \$ -           | \$ -            | \$ -          | \$ -            | \$ 1,405,919.00 | \$ -         |
|   |                         |                 |                 |               |                |                 |               |                 |                 |              |
| TOTAL EXPENDITURES  | \$ -                    | \$ 3,135,941.00 | \$ 1,110,981.00 | \$ 155,000.00 | \$ -           | \$ -            | \$ 5,750.00   | \$ 138,117.00   | \$ 1,405,919.00 | \$ 4,500.00  |
| Projected Beginning Balance   |                         |                 |                 |               |                |                 |               |                 |                 |              |
| July 1, 2021  | \$ 578,034.00           | \$ 1,387,458.00 | \$ 347,336.00   | \$ 472,834.00 | \$ 105,847.00  | \$ 2,387,329.00 | \$ 725,254.00 | \$ 5,501,443.00 | \$ 1,888,315.00 | \$ 99,640.00 |
| Projected Ending Balance  |                         |                 |                 |               |                |                 |               |                 |                 |              |
| June 30, 2022   | \$ 578,034.00           | \$ 1,551,881.00 | \$ 99,355.00    | \$ 481,334.00 | \$ 158,847.00  | \$ 2,507,006.00 | \$ 843,504.00 | \$ 5,368,326.00 | \$ 1,687,806.00 | \$ 96,140.00 |
|   |                         |                 |                 |               |                |                 |               |                 |                 |              |
| <b>Total All Funds</b>  | <b>\$ 13,372,233.00</b> |                 |                 |               |                |                 |               |                 |                 |              |



| Description   | Resource Codes | Object Codes         | 2021-22<br>Estimated<br>Actuals | 2022-23<br>Budget | Percent<br>Difference |
|---|----------------|----------------------|---------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                      |                                 |                   |                       |
| 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>B. EXPENDITURES</b>  |                |                      |                                 |                   |                       |
| 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%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                      | 0.00                            | 0.00              | 0.0%                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                      |                                 |                   |                       |
| 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%                  |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                      | 0.00                            | 0.00              | 0.0%                  |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                      |                                 |                   |                       |
| 1) Beginning Fund Balance   |                |                      |                                 |                   |                       |
| a) As of July 1 - Unaudited   |                | 9791                 | 578,034.00                      | 578,034.00        | 0.0%                  |
| b) Audit Adjustments  |                | 9793                 | 0.00                            | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)   |                |                      | 578,034.00                      | 578,034.00        | 0.0%                  |
| d) Other Restatements   |                | 9795                 | 0.00                            | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                      | 578,034.00                      | 578,034.00        | 0.0%                  |
| 2) Ending Balance, June 30 (E + F1e)  |                |                      | 578,034.00                      | 578,034.00        | 0.0%                  |
| Components of Ending Fund Balance   |                |                      |                                 |                   |                       |

| Description  | Resource Codes | Object Codes | 2021-22<br>Estimated<br>Actuals | 2022-23<br>Budget | Percent<br>Difference |
|--|----------------|--------------|---------------------------------|-------------------|-----------------------|
| 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         | 578,034.00                      | 578,034.00        | 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<br>Uncertainties                  |                | 9789         | 0.00                            | 0.00              | 0.0%                  |
| Unassigned/Unappropriated<br>Amount                    |                | 9790         | 0.00                            | 0.00              | 0.0%                  |
| <b>G. ASSETS</b>                                       |                |              |                                 |                   |                       |
| 1) Cash  |                |              |                                 |                   |                       |
| a) in County Treasury                                  |                | 9110         | 0.00                            |                   |                       |
| 1) Fair Value Adjustment to<br>Cash in County Treasury |                | 9111         | 0.00                            |                   |                       |
| b) in Banks  |                | 9120         | 578,033.58                      |                   |                       |
| c) in Revolving Cash Account                           |                | 9130         | 0.00                            |                   |                       |
| d) with Fiscal Agent/Trustee                           |                | 9135         | 0.00                            |                   |                       |
| e) Collections Awaiting Deposit                        |                | 9140         | 0.00                            |                   |                       |
| 2) Investments   |                | 9150         | 0.00                            |                   |                       |
| 3) Accounts Receivable                                 |                | 9200         | 0.00                            |                   |                       |
| 4) Due from Grantor Government                         |                | 9290         | 0.00                            |                   |                       |
| 5) Due from Other Funds                                |                | 9310         | 0.00                            |                   |                       |
| 6) Stores  |                | 9320         | 0.00                            |                   |                       |
| 7) Prepaid Expenditures                                |                | 9330         | 0.00                            |                   |                       |
| 8) Other Current Assets                                |                | 9340         | 0.00                            |                   |                       |
| 9) TOTAL, ASSETS                                       |                |              | 578,033.58                      |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF<br/>RESOURCES</b>           |                |              |                                 |                   |                       |
| 1) Deferred Outflows of Resources                      |                | 9490         | 0.00                            |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS                            |                |              | 0.00                            |                   |                       |
| <b>I. LIABILITIES</b>                                  |                |              |                                 |                   |                       |
| 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 Revenues                                   |                | 9650         | 0.00                            |                   |                       |
| 6) TOTAL, LIABILITIES                                  |                |              | 0.00                            |                   |                       |

| Description  | Resource Codes | Object Codes | 2021-22<br>Estimated<br>Actuals | 2022-23<br>Budget | Percent<br>Difference |
|--|----------------|--------------|---------------------------------|-------------------|-----------------------|
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>                  |                |              |                                 |                   |                       |
| 1) Deferred Inflows of Resources                         |                | 9690         | 0.00                            |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS                               |                |              | 0.00                            |                   |                       |
| <b>K. FUND EQUITY</b>                                    |                |              |                                 |                   |                       |
| Ending Fund Balance, June 30                             |                |              |                                 |                   |                       |
| (G9 + H2) - (I6 + J2)                                    |                |              | 578,033.58                      |                   |                       |
| <b>REVENUES</b>  |                |              |                                 |                   |                       |
| Sale of Equipment and Supplies                           |                | 8631         | 0.00                            | 0.00              | 0.0%                  |
| All Other Sales  |                | 8639         | 0.00                            | 0.00              | 0.0%                  |
| Interest   |                | 8660         | 0.00                            | 0.00              | 0.0%                  |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 0.00                            | 0.00              | 0.0%                  |
| All Other Fees and Contracts                             |                | 8689         | 0.00                            | 0.00              | 0.0%                  |
| All Other Local Revenue                                  |                | 8699         | 0.00                            | 0.00              | 0.0%                  |
| TOTAL, REVENUES  |                |              | 0.00                            | 0.00              | 0.0%                  |
| <b>CERTIFICATED SALARIES</b>                             |                |              |                                 |                   |                       |
| Certificated Teachers' Salaries                          |                | 1100         | 0.00                            | 0.00              | 0.0%                  |
| Certificated Pupil Support Salaries                      |                | 1200         | 0.00                            | 0.00              | 0.0%                  |
| Certificated Supervisors' and Administrators' Salaries   |                | 1300         | 0.00                            | 0.00              | 0.0%                  |
| Other Certificated Salaries                              |                | 1900         | 0.00                            | 0.00              | 0.0%                  |
| TOTAL, CERTIFICATED SALARIES                             |                |              | 0.00                            | 0.00              | 0.0%                  |
| <b>CLASSIFIED SALARIES</b>                               |                |              |                                 |                   |                       |
| Classified Instructional Salaries                        |                | 2100         | 0.00                            | 0.00              | 0.0%                  |
| Classified Support Salaries                              |                | 2200         | 0.00                            | 0.00              | 0.0%                  |
| Classified Supervisors' and Administrators' Salaries     |                | 2300         | 0.00                            | 0.00              | 0.0%                  |
| Clerical, Technical and Office Salaries                  |                | 2400         | 0.00                            | 0.00              | 0.0%                  |
| Other Classified Salaries                                |                | 2900         | 0.00                            | 0.00              | 0.0%                  |
| TOTAL, CLASSIFIED SALARIES                               |                |              | 0.00                            | 0.00              | 0.0%                  |
| <b>EMPLOYEE BENEFITS</b>                                 |                |              |                                 |                   |                       |
| STRS   |                | 3101-3102    | 0.00                            | 0.00              | 0.0%                  |
| PERS   |                | 3201-3202    | 0.00                            | 0.00              | 0.0%                  |
| OASDI/Medicare/Alternative                               |                | 3301-3302    | 0.00                            | 0.00              | 0.0%                  |
| Health and Welfare Benefits                              |                | 3401-3402    | 0.00                            | 0.00              | 0.0%                  |
| Unemployment Insurance                                   |                | 3501-3502    | 0.00                            | 0.00              | 0.0%                  |
| Workers' Compensation                                    |                | 3601-3602    | 0.00                            | 0.00              | 0.0%                  |
| OPEB, Allocated  |                | 3701-3702    | 0.00                            | 0.00              | 0.0%                  |
| OPEB, Active Employees                                   |                | 3751-3752    | 0.00                            | 0.00              | 0.0%                  |
| Other Employee Benefits                                  |                | 3901-3902    | 0.00                            | 0.00              | 0.0%                  |
| TOTAL, EMPLOYEE BENEFITS                                 |                |              | 0.00                            | 0.00              | 0.0%                  |
| <b>BOOKS AND SUPPLIES</b>                                |                |              |                                 |                   |                       |
| Materials and Supplies                                   |                | 4300         | 0.00                            | 0.00              | 0.0%                  |
| Noncapitalized Equipment                                 |                | 4400         | 0.00                            | 0.00              | 0.0%                  |

| Description  | Resource Codes | Object Codes | 2021-22<br>Estimated<br>Actuals | 2022-23<br>Budget | Percent<br>Difference |
|--|----------------|--------------|---------------------------------|-------------------|-----------------------|
| TOTAL, BOOKS AND SUPPLIES                                      |                |              | 0.00                            | 0.00              | 0.0%                  |
| <b>SERVICES AND OTHER<br/>OPERATING EXPENDITURES</b>           |                |              |                                 |                   |                       |
| Subagreements for Services                                     |                | 5100         | 0.00                            | 0.00              | 0.0%                  |
| Dues and Memberships   |                | 5300         | 0.00                            | 0.00              | 0.0%                  |
| Insurance  |                | 5400-5450    | 0.00                            | 0.00              | 0.0%                  |
| Rentals, Leases, Repairs, and<br>Noncapitalized Improvements   |                | 5600         | 0.00                            | 0.00              | 0.0%                  |
| Transfers of Direct Costs - Interfund                          |                | 5750         | 0.00                            | 0.00              | 0.0%                  |
| Professional/Consulting Services and<br>Operating Expenditures |                | 5800         | 0.00                            | 0.00              | 0.0%                  |
| Communications   |                | 5900         | 0.00                            | 0.00              | 0.0%                  |
| TOTAL, SERVICES AND OTHER<br>OPERATING EXPENDITURES            |                |              | 0.00                            | 0.00              | 0.0%                  |
| <b>CAPITAL OUTLAY</b>  |                |              |                                 |                   |                       |
| Equipment  |                | 6400         | 0.00                            | 0.00              | 0.0%                  |
| Equipment Replacement  |                | 6500         | 0.00                            | 0.00              | 0.0%                  |
| Lease Assets   |                | 6600         | 0.00                            | 0.00              | 0.0%                  |
| TOTAL, CAPITAL OUTLAY  |                |              | 0.00                            | 0.00              | 0.0%                  |
| <b>OTHER OUTGO - TRANSFERS OF<br/>INDIRECT COSTS</b>           |                |              |                                 |                   |                       |
| Transfers of Indirect Costs - Interfund                        |                | 7350         | 0.00                            | 0.00              | 0.0%                  |
| TOTAL, OTHER OUTGO -<br>TRANSFERS OF INDIRECT COSTS            |                |              | 0.00                            | 0.00              | 0.0%                  |
| TOTAL, EXPENDITURES  |                |              | 0.00                            | 0.00              | 0.0%                  |
| <b>INTERFUND TRANSFERS</b>                                     |                |              |                                 |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>                                  |                |              |                                 |                   |                       |
| Other Authorized Interfund Transfers<br>In                     |                | 8919         | 0.00                            | 0.00              | 0.0%                  |
| (a) TOTAL, INTERFUND TRANSFERS<br>IN                           |                |              | 0.00                            | 0.00              | 0.0%                  |
| <b>INTERFUND TRANSFERS OUT</b>                                 |                |              |                                 |                   |                       |
| Other Authorized Interfund Transfers<br>Out                    |                | 7619         | 0.00                            | 0.00              | 0.0%                  |
| (b) TOTAL, INTERFUND TRANSFERS<br>OUT                          |                |              | 0.00                            | 0.00              | 0.0%                  |
| <b>OTHER SOURCES/USES</b>                                      |                |              |                                 |                   |                       |
| <b>SOURCES</b>   |                |              |                                 |                   |                       |
| Proceeds from Disposal of<br>Capital Assets                    |                | 8953         | 0.00                            | 0.00              | 0.0%                  |
| Transfers from Funds of<br>Lapsed/Reorganized LEAs             |                | 8965         | 0.00                            | 0.00              | 0.0%                  |
| Proceeds from Leases   |                | 8972         | 0.00                            | 0.00              | 0.0%                  |
| (c) TOTAL, SOURCES   |                |              | 0.00                            | 0.00              | 0.0%                  |
| <b>USES</b>  |                |              |                                 |                   |                       |
| Transfers of Funds from<br>Lapsed/Reorganized LEAs             |                | 7651         | 0.00                            | 0.00              | 0.0%                  |
| (d) TOTAL, USES  |                |              | 0.00                            | 0.00              | 0.0%                  |

| Description                              | Resource Codes | Object Codes | 2021-22<br>Estimated<br>Actuals | 2022-23<br>Budget | Percent<br>Difference |
|--|----------------|--------------|---------------------------------|-------------------|-----------------------|
| <b>CONTRIBUTIONS</b>                     |                |              |                                 |                   |                       |
| Contributions from Unrestricted Revenues |                | 8980         | 0.00                            | 0.00              | 0.0%                  |
| Contributions from Restricted Revenues   |                | 8990         | 0.00                            | 0.00              | 0.0%                  |
| (e) TOTAL, CONTRIBUTIONS                 |                |              | 0.00                            | 0.00              | 0.0%                  |
| TOTAL, OTHER FINANCING SOURCES/USES      |                |              |                                 |                   |                       |
| (a- b + c - d + e)                       |                |              | 0.00                            | 0.00              | 0.0%                  |

| Description  | Function Codes | Object Codes     | 2021-22<br>Estimated<br>Actuals | 2022-23<br>Budget | Percent<br>Difference |
|--|----------------|------------------|---------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>   |                |                  |                                 |                   |                       |
| 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>B. EXPENDITURES (Objects 1000-7999)</b>   |                |                  |                                 |                   |                       |
| 1) Instruction   | 1000-1999      |                  | 0.00                            | 0.00              | 0.0%                  |
| 2) Instruction - Related Services  | 2000-2999      |                  | 0.00                            | 0.00              | 0.0%                  |
| 3) Pupil Services  | 3000-3999      |                  | 0.00                            | 0.00              | 0.0%                  |
| 4) Ancillary Services  | 4000-4999      |                  | 0.00                            | 0.00              | 0.0%                  |
| 5) Community Services  | 5000-5999      |                  | 0.00                            | 0.00              | 0.0%                  |
| 6) Enterprise  | 6000-6999      |                  | 0.00                            | 0.00              | 0.0%                  |
| 7) General Administration  | 7000-7999      |                  | 0.00                            | 0.00              | 0.0%                  |
| 8) Plant Services  | 8000-8999      |                  | 0.00                            | 0.00              | 0.0%                  |
| 9) Other Outgo   | 9000-9999      | Except 7600-7699 | 0.00                            | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENDITURES  |                |                  | 0.00                            | 0.00              | 0.0%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b> |                |                  | 0.00                            | 0.00              | 0.0%                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>   |                |                  |                                 |                   |                       |
| 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%                  |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>   |                |                  | 0.00                            | 0.00              | 0.0%                  |
| <b>F. FUND BALANCE, RESERVES</b>   |                |                  |                                 |                   |                       |
| 1) Beginning Fund Balance  |                |                  |                                 |                   |                       |
| a) As of July 1 - Unaudited  |                | 9791             | 578,034.00                      | 578,034.00        | 0.0%                  |
| b) Audit Adjustments   |                | 9793             | 0.00                            | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)  |                |                  | 578,034.00                      | 578,034.00        | 0.0%                  |
| d) Other Restatements  |                | 9795             | 0.00                            | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)  |                |                  | 578,034.00                      | 578,034.00        | 0.0%                  |

| Description                            | Function Codes | Object Codes | 2021-22<br>Estimated<br>Actuals | 2022-23<br>Budget | Percent<br>Difference |
|--|----------------|--------------|---------------------------------|-------------------|-----------------------|
| 2) Ending Balance, June 30 (E + F1e)   |                |              | 578,034.00                      | 578,034.00        | 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         | 578,034.00                      | 578,034.00        | 0.0%                  |
| c) Committed                           |                |              |                                 |                   |                       |
| Stabilization Arrangements             |                | 9750         | 0.00                            | 0.00              | 0.0%                  |
| Other Commitments (by Resource/Object) |                | 9760         | 0.00                            | 0.00              | 0.0%                  |
| d) Assigned                            |                |              |                                 |                   |                       |
| Other Assignments (by Resource/Object) |                | 9780         | 0.00                            | 0.00              | 0.0%                  |
| e) Unassigned/Unappropriated           |                |              |                                 |                   |                       |
| Reserve for Economic Uncertainties     |                | 9789         | 0.00                            | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount       |                | 9790         | 0.00                            | 0.00              | 0.0%                  |

| Resource                  | Description            | 2021-22<br>Estimated Actuals | 2022-23<br>Budget |
|---------------------------|------------------------|------------------------------|-------------------|
| 8210                      | Student Activity Funds | 578,034.00                   | 578,034.00        |
| Total, Restricted Balance |                        | 578,034.00                   | 578,034.00        |



| Description   | Resource Codes | Object Codes         | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|---|----------------|----------------------|---------------------------|----------------|--------------------|
| <b>A. REVENUES</b>  |                |                      |                           |                |                    |
| 1) LCFF Sources   |                | 8010-8099            | 2,889,123.00              | 3,066,188.00   | 6.1%               |
| 2) Federal Revenue  |                | 8100-8299            | 88,294.00                 | 32,615.00      | -63.1%             |
| 3) Other State Revenue  |                | 8300-8599            | 280,057.00                | 199,261.00     | -28.8%             |
| 4) Other Local Revenue  |                | 8600-8799            | 3,691.00                  | 2,300.00       | -37.7%             |
| 5) TOTAL, REVENUES  |                |                      | 3,261,165.00              | 3,300,364.00   | 1.2%               |
| <b>B. EXPENDITURES</b>  |                |                      |                           |                |                    |
| 1) Certificated Salaries  |                | 1000-1999            | 1,600,899.00              | 1,638,415.00   | 2.3%               |
| 2) Classified Salaries  |                | 2000-2999            | 113,517.00                | 106,843.00     | -5.9%              |
| 3) Employee Benefits  |                | 3000-3999            | 630,526.00                | 677,912.00     | 7.5%               |
| 4) Books and Supplies   |                | 4000-4999            | 541,622.00                | 579,141.00     | 6.9%               |
| 5) Services and Other Operating Expenditures  |                | 5000-5999            | 209,326.00                | 133,630.00     | -36.2%             |
| 6) Capital Outlay   |                | 6000-6999            | 8,914.00                  | 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  |                |                      | 3,104,804.00              | 3,135,941.00   | 1.0%               |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                      | 156,361.00                | 164,423.00     | 5.2%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                      |                           |                |                    |
| 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%               |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                      | 156,361.00                | 164,423.00     | 5.2%               |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                      |                           |                |                    |
| 1) Beginning Fund Balance   |                |                      |                           |                |                    |
| a) As of July 1 - Unaudited   |                | 9791                 | 1,231,097.00              | 1,387,458.00   | 12.7%              |
| b) Audit Adjustments  |                | 9793                 | 0.00                      | 0.00           | 0.0%               |
| c) As of July 1 - Audited (F1a + F1b)   |                |                      | 1,231,097.00              | 1,387,458.00   | 12.7%              |
| d) Other Restatements   |                | 9795                 | 0.00                      | 0.00           | 0.0%               |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                      | 1,231,097.00              | 1,387,458.00   | 12.7%              |
| 2) Ending Balance, June 30 (E + F1e)  |                |                      | 1,387,458.00              | 1,551,881.00   | 11.9%              |
| 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                 | 121,173.00                | 139,916.00     | 15.5%              |
| c) Committed  |                |                      |                           |                |                    |
| Stabilization Arrangements  |                | 9750                 | 0.00                      | 0.00           | 0.0%               |
| Other Commitments   |                | 9760                 | 0.00                      | 0.00           | 0.0%               |
| d) Assigned   |                |                      |                           |                |                    |
| Other Assignments   |                | 9780                 | 1,266,285.00              | 1,411,965.00   | 11.5%              |
| 3% Reserve  | 0000           | 9780                 | 93,144.00                 |                |                    |
| 7% Board Reserve  | 0000           | 9780                 | 217,336.00                |                |                    |
| Reserve for Future Facilities   | 0000           | 9780                 | 692,680.00                |                |                    |
| Reserve for Future Deficit Spending   | 1100           | 9780                 | 263,125.00                |                |                    |
| 3% Reserve  | 0000           | 9780                 |                           | 94,078.00      |                    |
| 7% Board Reserve  | 0000           | 9780                 |                           | 219,516.00     |                    |
| Reserve for Future Facilities   | 0000           | 9780                 |                           | 864,482.00     |                    |
| Lottery Reserve for Future Deficit Spending   | 1100           | 9780                 |                           | 233,889.00     |                    |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties   |                | 9789                 | 0.00                      | 0.00           | 0.0%               |

| Description  | Resource Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|--------------|---------------------------|----------------|--------------------|
| Unassigned/Unappropriated Amount                       |                | 9790         | 0.00                      | 0.00           | 0.0%               |
| <b>G. ASSETS</b>                                       |                |              |                           |                |                    |
| 1) Cash  |                |              |                           |                |                    |
| a) in County Treasury                                  |                | 9110         | 1,675,374.66              |                |                    |
| 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                      |                |                    |
| e) Collections Awaiting Deposit                        |                | 9140         | 0.00                      |                |                    |
| 2) Investments   |                | 9150         | 0.00                      |                |                    |
| 3) Accounts Receivable                                 |                | 9200         | 5,630.18                  |                |                    |
| 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                                       |                |              | 1,681,004.84              |                |                    |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>               |                |              |                           |                |                    |
| 1) Deferred Outflows of Resources                      |                | 9490         | 0.00                      |                |                    |
| 2) TOTAL, DEFERRED OUTFLOWS                            |                |              | 0.00                      |                |                    |
| <b>I. LIABILITIES</b>                                  |                |              |                           |                |                    |
| 1) Accounts Payable                                    |                | 9500         | 25,523.82                 |                |                    |
| 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                                  |                |              | 25,523.82                 |                |                    |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>                |                |              |                           |                |                    |
| 1) Deferred Inflows of Resources                       |                | 9690         | 0.00                      |                |                    |
| 2) TOTAL, DEFERRED INFLOWS                             |                |              | 0.00                      |                |                    |
| <b>K. FUND EQUITY</b>                                  |                |              |                           |                |                    |
| (G9 + H2) - (I6 + J2)                                  |                |              | 1,655,481.02              |                |                    |
| <b>LCFF SOURCES</b>                                    |                |              |                           |                |                    |
| Principal Apportionment                                |                |              |                           |                |                    |
| State Aid - Current Year                               |                | 8011         | 1,264,255.00              | 1,385,968.00   | 9.6%               |
| Education Protection Account State Aid - Current Year  |                | 8012         | 790,797.00                | 790,797.00     | 0.0%               |
| State Aid - Prior Years                                |                | 8019         | 0.00                      | 0.00           | 0.0%               |
| LCFF Transfers   |                |              |                           |                |                    |
| Unrestricted LCFF Transfers - Current Year             | 0000           | 8091         | 0.00                      | 0.00           | 0.0%               |
| All Other LCFF Transfers - Current Year                | All Other      | 8091         | 0.00                      | 0.00           | 0.0%               |
| Transfers to Charter Schools in Lieu of Property Taxes |                | 8096         | 834,071.00                | 889,423.00     | 6.6%               |
| Property Taxes Transfers                               |                | 8097         | 0.00                      | 0.00           | 0.0%               |
| LCFF/Revenue Limit Transfers - Prior Years             |                | 8099         | 0.00                      | 0.00           | 0.0%               |
| TOTAL, LCFF SOURCES                                    |                |              | 2,889,123.00              | 3,066,188.00   | 6.1%               |
| <b>FEDERAL REVENUE</b>                                 |                |              |                           |                |                    |
| Maintenance and Operations                             |                | 8110         | 0.00                      | 0.00           | 0.0%               |
| Special Education Entitlement                          |                | 8181         | 0.00                      | 0.00           | 0.0%               |
| Special Education Discretionary Grants                 |                | 8182         | 0.00                      | 0.00           | 0.0%               |
| Child Nutrition Programs                               |                | 8220         | 0.00                      | 0.00           | 0.0%               |
| Donated Food Commodities                               |                | 8221         | 0.00                      | 0.00           | 0.0%               |
| Interagency Contracts Between LEAs                     |                | 8285         | 0.00                      | 0.00           | 0.0%               |
| Title I, Part A, Basic                                 | 3010           | 8290         | 0.00                      | 0.00           | 0.0%               |
| Title I, Part D, Local Delinquent Programs             | 3025           | 8290         | 0.00                      | 0.00           | 0.0%               |
| Title II, Part A, Supporting Effective Instruction     | 4035           | 8290         | 0.00                      | 0.00           | 0.0%               |
| Title III, Part A, Immigrant Student Program           | 4201           | 8290         | 0.00                      | 0.00           | 0.0%               |
| Title III, Part A, English Learner Program             | 4203           | 8290         | 0.00                      | 0.00           | 0.0%               |

| Description  | Resource Codes   | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|--|--|--------------|---------------------------|----------------|--------------------|
| Public Charter Schools Grant Program (PCSGP)             | 4610   | 8290         | 0.00                      | 0.00           | 0.0%               |
| Other NCLB / Every Student Succeeds Act                  | 3040, 3045, 3060,<br>3061, 3150, 3155,<br>3180, 3182, 4037,<br>4124, 4126, 4127,<br>4128, 5630 | 8290         | 0.00                      | 0.00           | 0.0%               |
| Career and Technical Education                           | 3500-3599  | 8290         | 0.00                      | 0.00           | 0.0%               |
| All Other Federal Revenue                                | All Other  | 8290         | 88,294.00                 | 32,615.00      | -63.1%             |
| TOTAL, FEDERAL REVENUE                                   |  |              | 88,294.00                 | 32,615.00      | -63.1%             |
| <b>OTHER STATE REVENUE</b>                               |  |              |                           |                |                    |
| Other State Apportionments                               |  |              |                           |                |                    |
| Special Education Master Plan                            |  |              |                           |                |                    |
| Current Year   | 6500   | 8311         | 0.00                      | 0.00           | 0.0%               |
| Prior Years  | 6500   | 8319         | 0.00                      | 0.00           | 0.0%               |
| All Other State Apportionments - Current Year            | All Other  | 8311         | 0.00                      | 0.00           | 0.0%               |
| All Other State Apportionments - Prior Years             | All Other  | 8319         | 0.00                      | 0.00           | 0.0%               |
| Child Nutrition Programs                                 |  | 8520         | 0.00                      | 0.00           | 0.0%               |
| Mandated Costs Reimbursements                            |  | 8550         | 6,449.00                  | 6,880.00       | 6.7%               |
| Lottery - Unrestricted and Instructional Materials       |  | 8560         | 72,732.00                 | 71,007.00      | -2.4%              |
| After School Education and Safety (ASES)                 | 6010   | 8590         | 0.00                      | 0.00           | 0.0%               |
| Charter School Facility Grant                            | 6030   | 8590         | 0.00                      | 0.00           | 0.0%               |
| Drug/Alcohol/Tobacco Funds                               | 6690, 6695   | 8590         | 0.00                      | 0.00           | 0.0%               |
| California Clean Energy Jobs Act                         | 6230   | 8590         | 0.00                      | 0.00           | 0.0%               |
| Career Technical Education Incentive Grant Program       | 6387   | 8590         | 0.00                      | 0.00           | 0.0%               |
| Specialized Secondary                                    | 7370   | 8590         | 0.00                      | 0.00           | 0.0%               |
| All Other State Revenue                                  | All Other  | 8590         | 200,876.00                | 121,374.00     | -39.6%             |
| TOTAL, OTHER STATE REVENUE                               |  |              | 280,057.00                | 199,261.00     | -28.8%             |
| <b>OTHER LOCAL REVENUE</b>                               |  |              |                           |                |                    |
| Sales  |  |              |                           |                |                    |
| Sale of Equipment/Supplies                               |  | 8631         | 0.00                      | 0.00           | 0.0%               |
| Sale of Publications                                     |  | 8632         | 0.00                      | 0.00           | 0.0%               |
| Food Service Sales                                       |  | 8634         | 0.00                      | 0.00           | 0.0%               |
| All Other Sales  |  | 8639         | 0.00                      | 0.00           | 0.0%               |
| Leases and Rentals                                       |  | 8650         | 0.00                      | 0.00           | 0.0%               |
| Interest   |  | 8660         | 2,800.00                  | 2,000.00       | -28.6%             |
| Net Increase (Decrease) in the Fair Value of Investments |  | 8662         | 0.00                      | 0.00           | 0.0%               |
| Fees and Contracts                                       |  |              |                           |                |                    |
| Child Development Parent Fees                            |  | 8673         | 0.00                      | 0.00           | 0.0%               |
| Transportation Fees From                                 |  |              |                           |                |                    |
| Individuals  |  | 8675         | 0.00                      | 0.00           | 0.0%               |
| Interagency Services                                     |  | 8677         | 0.00                      | 0.00           | 0.0%               |
| All Other Fees and Contracts                             |  | 8689         | 0.00                      | 0.00           | 0.0%               |
| All Other Local Revenue                                  |  | 8699         | 891.00                    | 300.00         | -66.3%             |
| Tuition  |  | 8710         | 0.00                      | 0.00           | 0.0%               |
| All Other Transfers In                                   |  | 8781-8783    | 0.00                      | 0.00           | 0.0%               |
| Transfers of Apportionments                              |  |              |                           |                |                    |
| Special Education SELPA Transfers                        |  |              |                           |                |                    |
| From Districts or Charter Schools                        | 6500   | 8791         | 0.00                      | 0.00           | 0.0%               |
| From County Offices                                      | 6500   | 8792         | 0.00                      | 0.00           | 0.0%               |
| From JPAs  | 6500   | 8793         | 0.00                      | 0.00           | 0.0%               |
| Other Transfers of Apportionments                        |  |              |                           |                |                    |
| From Districts or Charter Schools                        | All Other  | 8791         | 0.00                      | 0.00           | 0.0%               |
| From County Offices                                      | All Other  | 8792         | 0.00                      | 0.00           | 0.0%               |
| From JPAs  | All Other  | 8793         | 0.00                      | 0.00           | 0.0%               |
| All Other Transfers In from All Others                   |  | 8799         | 0.00                      | 0.00           | 0.0%               |
| TOTAL, OTHER LOCAL REVENUE                               |  |              | 3,691.00                  | 2,300.00       | -37.7%             |
| TOTAL, REVENUES  |  |              | 3,261,165.00              | 3,300,364.00   | 1.2%               |
| <b>CERTIFICATED SALARIES</b>                             |  |              |                           |                |                    |

| Description   | Resource Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|---|----------------|--------------|---------------------------|----------------|--------------------|
| Certificated Teachers' Salaries   |                | 1100         | 1,408,483.00              | 1,426,449.00   | 1.3%               |
| Certificated Pupil Support Salaries   |                | 1200         | 9,975.00                  | 29,119.00      | 191.9%             |
| Certificated Supervisors' and Administrators' Salaries                          |                | 1300         | 182,441.00                | 182,847.00     | 0.2%               |
| Other Certificated Salaries   |                | 1900         | 0.00                      | 0.00           | 0.0%               |
| TOTAL, CERTIFICATED SALARIES  |                |              | 1,600,899.00              | 1,638,415.00   | 2.3%               |
| <b>CLASSIFIED SALARIES</b>  |                |              |                           |                |                    |
| Classified Instructional Salaries   |                | 2100         | 14,964.00                 | 2,739.00       | -81.7%             |
| Classified Support Salaries   |                | 2200         | 38,559.00                 | 49,888.00      | 29.4%              |
| Classified Supervisors' and Administrators' Salaries                            |                | 2300         | 0.00                      | 0.00           | 0.0%               |
| Clerical, Technical and Office Salaries   |                | 2400         | 59,994.00                 | 54,216.00      | -9.6%              |
| Other Classified Salaries   |                | 2900         | 0.00                      | 0.00           | 0.0%               |
| TOTAL, CLASSIFIED SALARIES  |                |              | 113,517.00                | 106,843.00     | -5.9%              |
| <b>EMPLOYEE BENEFITS</b>  |                |              |                           |                |                    |
| STRS  |                | 3101-3102    | 381,591.00                | 424,806.00     | 11.3%              |
| PERS  |                | 3201-3202    | 28,072.00                 | 26,885.00      | -4.2%              |
| OASDI/Medicare/Alternative  |                | 3301-3302    | 31,227.00                 | 30,734.00      | -1.6%              |
| Health and Welfare Benefits   |                | 3401-3402    | 151,342.00                | 156,542.00     | 3.4%               |
| Unemployment Insurance  |                | 3501-3502    | 8,698.00                  | 8,725.00       | 0.3%               |
| Workers' Compensation   |                | 3601-3602    | 29,416.00                 | 30,040.00      | 2.1%               |
| OPEB, Allocated   |                | 3701-3702    | 0.00                      | 0.00           | 0.0%               |
| OPEB, Active Employees  |                | 3751-3752    | 0.00                      | 0.00           | 0.0%               |
| Other Employee Benefits   |                | 3901-3902    | 180.00                    | 180.00         | 0.0%               |
| TOTAL, EMPLOYEE BENEFITS  |                |              | 630,526.00                | 677,912.00     | 7.5%               |
| <b>BOOKS AND SUPPLIES</b>   |                |              |                           |                |                    |
| Approved Textbooks and Core Curricula Materials                                 |                | 4100         | 0.00                      | 0.00           | 0.0%               |
| Books and Other Reference Materials   |                | 4200         | 0.00                      | 0.00           | 0.0%               |
| Materials and Supplies  |                | 4300         | 535,696.00                | 573,215.00     | 7.0%               |
| Noncapitalized Equipment  |                | 4400         | 5,926.00                  | 5,926.00       | 0.0%               |
| Food  |                | 4700         | 0.00                      | 0.00           | 0.0%               |
| TOTAL, BOOKS AND SUPPLIES   |                |              | 541,622.00                | 579,141.00     | 6.9%               |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                                |                |              |                           |                |                    |
| Subagreements for Services  |                | 5100         | 0.00                      | 0.00           | 0.0%               |
| Travel and Conferences  |                | 5200         | 38,025.00                 | 10,000.00      | -73.7%             |
| Dues and Memberships  |                | 5300         | 1,660.00                  | 1,700.00       | 2.4%               |
| Insurance   |                | 5400-5450    | 5,115.00                  | 5,000.00       | -2.2%              |
| Operations and Housekeeping Services  |                | 5500         | 14,250.00                 | 14,250.00      | 0.0%               |
| Rentals, Leases, Repairs, and Noncapitalized Improvements                       |                | 5600         | 4,736.00                  | 1,765.00       | -62.7%             |
| Transfers of Direct Costs   |                | 5710         | 0.00                      | 0.00           | 0.0%               |
| Transfers of Direct Costs - Interfund   |                | 5750         | 0.00                      | 0.00           | 0.0%               |
| Professional/Consulting Services and Operating Expenditures                     |                | 5800         | 140,935.00                | 96,310.00      | -31.7%             |
| Communications  |                | 5900         | 4,605.00                  | 4,605.00       | 0.0%               |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES                                |                |              | 209,326.00                | 133,630.00     | -36.2%             |
| <b>CAPITAL OUTLAY</b>   |                |              |                           |                |                    |
| Land  |                | 6100         | 0.00                      | 0.00           | 0.0%               |
| Land Improvements   |                | 6170         | 0.00                      | 0.00           | 0.0%               |
| Buildings and Improvements of Buildings   |                | 6200         | 8,914.00                  | 0.00           | -100.0%            |
| Books and Media for New School Libraries or Major Expansion of School Libraries |                | 6300         | 0.00                      | 0.00           | 0.0%               |
| Equipment   |                | 6400         | 0.00                      | 0.00           | 0.0%               |
| Equipment Replacement   |                | 6500         | 0.00                      | 0.00           | 0.0%               |
| Lease Assets  |                | 6600         | 0.00                      | 0.00           | 0.0%               |
| TOTAL, CAPITAL OUTLAY   |                |              | 8,914.00                  | 0.00           | -100.0%            |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                      |                |              |                           |                |                    |
| Tuition   |                |              |                           |                |                    |
| Tuition for Instruction Under Interdistrict Attendance Agreements               |                | 7110         | 0.00                      | 0.00           | 0.0%               |
| Tuition, Excess Costs, and/or Deficit Payments                                  |                |              |                           |                |                    |
| Payments to Districts or Charter Schools  |                | 7141         | 0.00                      | 0.00           | 0.0%               |

| Description  | Resource Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|--------------|---------------------------|----------------|--------------------|
| Payments to County Offices                                 |                | 7142         | 0.00                      | 0.00           | 0.0%               |
| Payments to JPAs   |                | 7143         | 0.00                      | 0.00           | 0.0%               |
| Other Transfers Out  |                |              |                           |                |                    |
| All Other Transfers  |                | 7281-7283    | 0.00                      | 0.00           | 0.0%               |
| All Other Transfers Out to All Others                      |                | 7299         | 0.00                      | 0.00           | 0.0%               |
| Debt Service   |                |              |                           |                |                    |
| Debt Service - Interest                                    |                | 7438         | 0.00                      | 0.00           | 0.0%               |
| Other Debt Service - Principal                             |                | 7439         | 0.00                      | 0.00           | 0.0%               |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) |                |              | 0.00                      | 0.00           | 0.0%               |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>           |                |              |                           |                |                    |
| Transfers of Indirect Costs                                |                | 7310         | 0.00                      | 0.00           | 0.0%               |
| Transfers of Indirect Costs - Interfund                    |                | 7350         | 0.00                      | 0.00           | 0.0%               |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS           |                |              | 0.00                      | 0.00           | 0.0%               |
| TOTAL, EXPENDITURES  |                |              | 3,104,804.00              | 3,135,941.00   | 1.0%               |
| <b>INTERFUND TRANSFERS</b>                                 |                |              |                           |                |                    |
| <b>INTERFUND TRANSFERS IN</b>                              |                |              |                           |                |                    |
| Other Authorized Interfund Transfers In                    |                | 8919         | 0.00                      | 0.00           | 0.0%               |
| (a) TOTAL, INTERFUND TRANSFERS IN                          |                |              | 0.00                      | 0.00           | 0.0%               |
| <b>INTERFUND TRANSFERS OUT</b>                             |                |              |                           |                |                    |
| Other Authorized Interfund Transfers Out                   |                | 7619         | 0.00                      | 0.00           | 0.0%               |
| (b) TOTAL, INTERFUND TRANSFERS OUT                         |                |              | 0.00                      | 0.00           | 0.0%               |
| <b>OTHER SOURCES/USES</b>                                  |                |              |                           |                |                    |
| <b>SOURCES</b>   |                |              |                           |                |                    |
| Other Sources  |                |              |                           |                |                    |
| Transfers from Funds of Lapsed/Reorganized LEAs            |                | 8965         | 0.00                      | 0.00           | 0.0%               |
| Long-Term Debt Proceeds                                    |                |              |                           |                |                    |
| Proceeds from Leases                                       |                | 8972         | 0.00                      | 0.00           | 0.0%               |
| All Other Financing Sources                                |                | 8979         | 0.00                      | 0.00           | 0.0%               |
| (c) TOTAL, SOURCES   |                |              | 0.00                      | 0.00           | 0.0%               |
| <b>USES</b>  |                |              |                           |                |                    |
| Transfers of Funds from Lapsed/Reorganized LEAs            |                | 7651         | 0.00                      | 0.00           | 0.0%               |
| All Other Financing Uses                                   |                | 7699         | 0.00                      | 0.00           | 0.0%               |
| (d) TOTAL, USES  |                |              | 0.00                      | 0.00           | 0.0%               |
| <b>CONTRIBUTIONS</b>                                       |                |              |                           |                |                    |
| Contributions from Unrestricted Revenues                   |                | 8980         | 0.00                      | 0.00           | 0.0%               |
| Contributions from Restricted Revenues                     |                | 8990         | 0.00                      | 0.00           | 0.0%               |
| (e) TOTAL, CONTRIBUTIONS                                   |                |              | 0.00                      | 0.00           | 0.0%               |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)    |                |              | 0.00                      | 0.00           | 0.0%               |

| Description  | Function Codes | Object Codes     | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|------------------|---------------------------|----------------|--------------------|
| <b>A. REVENUES</b>   |                |                  |                           |                |                    |
| 1) LCFF Sources  |                | 8010-8099        | 2,889,123.00              | 3,066,188.00   | 6.1%               |
| 2) Federal Revenue   |                | 8100-8299        | 88,294.00                 | 32,615.00      | -63.1%             |
| 3) Other State Revenue   |                | 8300-8599        | 280,057.00                | 199,261.00     | -28.8%             |
| 4) Other Local Revenue   |                | 8600-8799        | 3,691.00                  | 2,300.00       | -37.7%             |
| 5) TOTAL, REVENUES   |                |                  | 3,261,165.00              | 3,300,364.00   | 1.2%               |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>   |                |                  |                           |                |                    |
| 1) Instruction   | 1000-1999      |                  | 2,651,020.00              | 2,654,753.00   | 0.1%               |
| 2) Instruction - Related Services  | 2000-2999      |                  | 295,214.00                | 299,316.00     | 1.4%               |
| 3) Pupil Services  | 3000-3999      |                  | 14,002.00                 | 36,590.00      | 161.3%             |
| 4) Ancillary Services  | 4000-4999      |                  | 0.00                      | 0.00           | 0.0%               |
| 5) Community Services  | 5000-5999      |                  | 0.00                      | 0.00           | 0.0%               |
| 6) Enterprise  | 6000-6999      |                  | 0.00                      | 0.00           | 0.0%               |
| 7) General Administration  | 7000-7999      |                  | 54,254.00                 | 45,965.00      | -15.3%             |
| 8) Plant Services  | 8000-8999      |                  | 90,314.00                 | 99,317.00      | 10.0%              |
| 9) Other Outgo   | 9000-9999      | Except 7600-7699 | 0.00                      | 0.00           | 0.0%               |
| 10) TOTAL, EXPENDITURES  |                |                  | 3,104,804.00              | 3,135,941.00   | 1.0%               |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b> |                |                  | 156,361.00                | 164,423.00     | 5.2%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>   |                |                  |                           |                |                    |
| 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%               |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>   |                |                  | 156,361.00                | 164,423.00     | 5.2%               |
| <b>F. FUND BALANCE, RESERVES</b>   |                |                  |                           |                |                    |
| 1) Beginning Fund Balance  |                |                  |                           |                |                    |
| a) As of July 1 - Unaudited  |                | 9791             | 1,231,097.00              | 1,387,458.00   | 12.7%              |
| b) Audit Adjustments   |                | 9793             | 0.00                      | 0.00           | 0.0%               |
| c) As of July 1 - Audited (F1a + F1b)  |                |                  | 1,231,097.00              | 1,387,458.00   | 12.7%              |
| d) Other Restatements  |                | 9795             | 0.00                      | 0.00           | 0.0%               |
| e) Adjusted Beginning Balance (F1c + F1d)  |                |                  | 1,231,097.00              | 1,387,458.00   | 12.7%              |
| 2) Ending Balance, June 30 (E + F1e)   |                |                  | 1,387,458.00              | 1,551,881.00   | 11.9%              |
| 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             | 121,173.00                | 139,916.00     | 15.5%              |
| c) Committed   |                |                  |                           |                |                    |
| Stabilization Arrangements   |                | 9750             | 0.00                      | 0.00           | 0.0%               |
| Other Commitments (by Resource/Object)   |                | 9760             | 0.00                      | 0.00           | 0.0%               |
| d) Assigned  |                |                  |                           |                |                    |
| Other Assignments (by Resource/Object)   |                | 9780             | 1,266,285.00              | 1,411,965.00   | 11.5%              |
| 3% Reserve   | 0000           | 9780             | 93,144.00                 |                |                    |
| 7% Board Reserve   | 0000           | 9780             | 217,336.00                |                |                    |
| Reserve for Future Facilities  | 0000           | 9780             | 692,680.00                |                |                    |
| Reserve for Future Deficit Spending  | 1100           | 9780             | 263,125.00                |                |                    |
| 3% Reserve   | 0000           | 9780             |                           | 94,078.00      |                    |
| 7% Board Reserve   | 0000           | 9780             |                           | 219,516.00     |                    |
| Reserve for Future Facilities  | 0000           | 9780             |                           | 864,482.00     |                    |
| Lottery Reserve for Future Deficit Spending  | 1100           | 9780             |                           | 233,889.00     |                    |

| Description                        | Function Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|------------------------------------|----------------|--------------|---------------------------|----------------|--------------------|
| e) Unassigned/Unappropriated       |                |              |                           |                |                    |
| Reserve for Economic Uncertainties |                | 9789         | 0.00                      | 0.00           | 0.0%               |
| Unassigned/Unappropriated Amount   |                | 9790         | 0.00                      | 0.00           | 0.0%               |

| Resource                  | Description                        | 2021-22<br>Estimated Actuals | 2022-23<br>Budget |
|---------------------------|------------------------------------|------------------------------|-------------------|
| 6300                      | Lottery : Instructional Materials  | 119,572.00                   | 138,315.00        |
| 7388                      | SB 117 COVID-19 LEA Response Funds | 1,601.00                     | 1,601.00          |
| Total, Restricted Balance |                                    | 121,173.00                   | 139,916.00        |



| Description   | Resource Codes | Object Codes        | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|---|----------------|---------------------|---------------------------|----------------|--------------------|
| <b>A. REVENUES</b>  |                |                     |                           |                |                    |
| 1) LCFF Sources   |                | 8010-8099           | 0.00                      | 0.00           | 0.0%               |
| 2) Federal Revenue  |                | 8100-8299           | 960,566.00                | 750,000.00     | -21.9%             |
| 3) Other State Revenue  |                | 8300-8599           | 75,200.00                 | 70,000.00      | -6.9%              |
| 4) Other Local Revenue  |                | 8600-8799           | 895.00                    | 43,000.00      | 4,704.5%           |
| 5) TOTAL, REVENUES  |                |                     | 1,036,661.00              | 863,000.00     | -16.8%             |
| <b>B. EXPENDITURES</b>  |                |                     |                           |                |                    |
| 1) Certificated Salaries  |                | 1000-1999           | 0.00                      | 0.00           | 0.0%               |
| 2) Classified Salaries  |                | 2000-2999           | 402,951.00                | 404,064.00     | 0.3%               |
| 3) Employee Benefits  |                | 3000-3999           | 145,841.00                | 183,963.00     | 26.1%              |
| 4) Books and Supplies   |                | 4000-4999           | 482,501.00                | 478,900.00     | -0.7%              |
| 5) Services and Other Operating Expenditures  |                | 5000-5999           | 11,539.00                 | 12,190.00      | 5.6%               |
| 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           | 30,569.00                 | 31,864.00      | 4.2%               |
| 9) TOTAL, EXPENDITURES  |                |                     | 1,073,401.00              | 1,110,981.00   | 3.5%               |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                     | (36,740.00)               | (247,981.00)   | 575.0%             |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                     |                           |                |                    |
| 1) Interfund Transfers  |                |                     |                           |                |                    |
| a) Transfers In   |                | 8900-8929           | 240,000.00                | 0.00           | -100.0%            |
| 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  |                |                     | 240,000.00                | 0.00           | -100.0%            |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                     | 203,260.00                | (247,981.00)   | -222.0%            |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                     |                           |                |                    |
| 1) Beginning Fund Balance   |                |                     |                           |                |                    |
| a) As of July 1 - Unaudited   |                | 9791                | 144,076.00                | 347,336.00     | 141.1%             |
| b) Audit Adjustments  |                | 9793                | 0.00                      | 0.00           | 0.0%               |
| c) As of July 1 - Audited (F1a + F1b)   |                |                     | 144,076.00                | 347,336.00     | 141.1%             |
| d) Other Restatements   |                | 9795                | 0.00                      | 0.00           | 0.0%               |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                     | 144,076.00                | 347,336.00     | 141.1%             |
| 2) Ending Balance, June 30 (E + F1e)  |                |                     | 347,336.00                | 99,355.00      | -71.4%             |
| Components of Ending Fund Balance   |                |                     |                           |                |                    |
| a) Nonspendable   |                |                     |                           |                |                    |
| Revolving Cash  |                | 9711                | 0.00                      | 0.00           | 0.0%               |
| Stores  |                | 9712                | 22,636.45                 | 0.00           | -100.0%            |
| Prepaid Items   |                | 9713                | 0.00                      | 0.00           | 0.0%               |
| All Others  |                | 9719                | 0.00                      | 0.00           | 0.0%               |
| b) Restricted   |                | 9740                | 324,699.55                | 99,355.00      | -69.4%             |
| 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%               |
| <b>G. ASSETS</b>  |                |                     |                           |                |                    |
| 1) Cash   |                |                     |                           |                |                    |
| a) in County Treasury   |                | 9110                | 249,768.52                |                |                    |
| 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         | 22,636.45                 |                |                    |
| 7) Prepaid Expenditures                                  |                | 9330         | 0.00                      |                |                    |
| 8) Other Current Assets                                  |                | 9340         | 0.00                      |                |                    |
| 9) TOTAL, ASSETS   |                |              | 272,404.97                |                |                    |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>                 |                |              |                           |                |                    |
| 1) Deferred Outflows of Resources                        |                | 9490         | 0.00                      |                |                    |
| 2) TOTAL, DEFERRED OUTFLOWS                              |                |              | 0.00                      |                |                    |
| <b>I. LIABILITIES</b>                                    |                |              |                           |                |                    |
| 1) Accounts Payable                                      |                | 9500         | 0.00                      |                |                    |
| 2) Due to Grantor Governments                            |                | 9590         | 0.00                      |                |                    |
| 3) Due to Other Funds                                    |                | 9610         | (91.00)                   |                |                    |
| 4) Current Loans   |                | 9640         |                           |                |                    |
| 5) Unearned Revenue                                      |                | 9650         | 0.00                      |                |                    |
| 6) TOTAL, LIABILITIES                                    |                |              | (91.00)                   |                |                    |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>                  |                |              |                           |                |                    |
| 1) Deferred Inflows of Resources                         |                | 9690         | 0.00                      |                |                    |
| 2) TOTAL, DEFERRED INFLOWS                               |                |              | 0.00                      |                |                    |
| <b>K. FUND EQUITY</b>                                    |                |              |                           |                |                    |
| (G9 + H2) - (I6 + J2)                                    |                |              | 272,495.97                |                |                    |
| <b>FEDERAL REVENUE</b>                                   |                |              |                           |                |                    |
| Child Nutrition Programs                                 |                | 8220         | 957,503.00                | 750,000.00     | -21.7%             |
| Donated Food Commodities                                 |                | 8221         | 0.00                      | 0.00           | 0.0%               |
| All Other Federal Revenue                                |                | 8290         | 3,063.00                  | 0.00           | -100.0%            |
| TOTAL, FEDERAL REVENUE                                   |                |              | 960,566.00                | 750,000.00     | -21.9%             |
| <b>OTHER STATE REVENUE</b>                               |                |              |                           |                |                    |
| Child Nutrition Programs                                 |                | 8520         | 75,200.00                 | 70,000.00      | -6.9%              |
| All Other State Revenue                                  |                | 8590         | 0.00                      | 0.00           | 0.0%               |
| TOTAL, OTHER STATE REVENUE                               |                |              | 75,200.00                 | 70,000.00      | -6.9%              |
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                           |                |                    |
| Other Local Revenue                                      |                |              |                           |                |                    |
| Sales  |                |              |                           |                |                    |
| Sale of Equipment/Supplies                               |                | 8631         | 0.00                      | 0.00           | 0.0%               |
| Food Service Sales                                       |                | 8634         | 777.00                    | 42,500.00      | 5,369.8%           |
| Leases and Rentals                                       |                | 8650         | 0.00                      | 0.00           | 0.0%               |
| Interest   |                | 8660         | 118.00                    | 500.00         | 323.7%             |
| 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                               |                |              | 895.00                    | 43,000.00      | 4,704.5%           |
| TOTAL, REVENUES  |                |              | 1,036,661.00              | 863,000.00     | -16.8%             |
| <b>CERTIFICATED SALARIES</b>                             |                |              |                           |                |                    |
| 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%               |
| <b>CLASSIFIED SALARIES</b>                               |                |              |                           |                |                    |
| Classified Support Salaries                              |                | 2200         | 316,588.00                | 320,854.00     | 1.3%               |
| Classified Supervisors' and Administrators' Salaries     |                | 2300         | 86,363.00                 | 83,210.00      | -3.7%              |
| Clerical, Technical and Office Salaries                  |                | 2400         | 0.00                      | 0.00           | 0.0%               |
| Other Classified Salaries                                |                | 2900         | 0.00                      | 0.00           | 0.0%               |

| Description   | Resource Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|---|----------------|--------------|---------------------------|----------------|--------------------|
| TOTAL, CLASSIFIED SALARIES                                  |                |              | 402,951.00                | 404,064.00     | 0.3%               |
| <b>EMPLOYEE BENEFITS</b>                                    |                |              |                           |                |                    |
| STRS  |                | 3101-3102    | 0.00                      | 0.00           | 0.0%               |
| PERS  |                | 3201-3202    | 68,593.00                 | 76,509.00      | 11.5%              |
| OASDI/Medicare/Alternative                                  |                | 3301-3302    | 30,469.00                 | 29,741.00      | -2.4%              |
| Health and Welfare Benefits                                 |                | 3401-3402    | 37,598.00                 | 68,802.00      | 83.0%              |
| Unemployment Insurance                                      |                | 3501-3502    | 2,128.00                  | 2,006.00       | -5.7%              |
| Workers' Compensation                                       |                | 3601-3602    | 7,053.00                  | 6,905.00       | -2.1%              |
| OPEB, Allocated   |                | 3701-3702    | 0.00                      | 0.00           | 0.0%               |
| OPEB, Active Employees                                      |                | 3751-3752    | 0.00                      | 0.00           | 0.0%               |
| Other Employee Benefits                                     |                | 3901-3902    | 0.00                      | 0.00           | 0.0%               |
| TOTAL, EMPLOYEE BENEFITS                                    |                |              | 145,841.00                | 183,963.00     | 26.1%              |
| <b>BOOKS AND SUPPLIES</b>                                   |                |              |                           |                |                    |
| Books and Other Reference Materials                         |                | 4200         | 0.00                      | 0.00           | 0.0%               |
| Materials and Supplies                                      |                | 4300         | 38,050.00                 | 40,900.00      | 7.5%               |
| Noncapitalized Equipment                                    |                | 4400         | 0.00                      | 0.00           | 0.0%               |
| Food  |                | 4700         | 444,451.00                | 438,000.00     | -1.5%              |
| TOTAL, BOOKS AND SUPPLIES                                   |                |              | 482,501.00                | 478,900.00     | -0.7%              |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>            |                |              |                           |                |                    |
| Subagreements for Services                                  |                | 5100         | 0.00                      | 0.00           | 0.0%               |
| Travel and Conferences                                      |                | 5200         | 0.00                      | 100.00         | New                |
| Dues and Memberships  |                | 5300         | 250.00                    | 250.00         | 0.0%               |
| Insurance   |                | 5400-5450    | 0.00                      | 0.00           | 0.0%               |
| Operations and Housekeeping Services                        |                | 5500         | 1,221.00                  | 1,200.00       | -1.7%              |
| Rentals, Leases, Repairs, and Noncapitalized Improvements   |                | 5600         | 4,045.00                  | 3,140.00       | -22.4%             |
| Transfers of Direct Costs                                   |                | 5710         | 0.00                      | 0.00           | 0.0%               |
| Transfers of Direct Costs - Interfund                       |                | 5750         | 0.00                      | 0.00           | 0.0%               |
| Professional/Consulting Services and Operating Expenditures |                | 5800         | 6,023.00                  | 7,500.00       | 24.5%              |
| Communications  |                | 5900         | 0.00                      | 0.00           | 0.0%               |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES            |                |              | 11,539.00                 | 12,190.00      | 5.6%               |
| <b>CAPITAL OUTLAY</b>                                       |                |              |                           |                |                    |
| Buildings and Improvements of Buildings                     |                | 6200         | 0.00                      | 0.00           | 0.0%               |
| Equipment   |                | 6400         | 0.00                      | 0.00           | 0.0%               |
| Equipment Replacement                                       |                | 6500         | 0.00                      | 0.00           | 0.0%               |
| Lease Assets  |                | 6600         | 0.00                      | 0.00           | 0.0%               |
| TOTAL, CAPITAL OUTLAY                                       |                |              | 0.00                      | 0.00           | 0.0%               |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>  |                |              |                           |                |                    |
| Debt Service  |                |              |                           |                |                    |
| Debt Service - Interest                                     |                | 7438         | 0.00                      | 0.00           | 0.0%               |
| Other Debt Service - Principal                              |                | 7439         | 0.00                      | 0.00           | 0.0%               |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)  |                |              | 0.00                      | 0.00           | 0.0%               |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>            |                |              |                           |                |                    |
| Transfers of Indirect Costs - Interfund                     |                | 7350         | 30,569.00                 | 31,864.00      | 4.2%               |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS            |                |              | 30,569.00                 | 31,864.00      | 4.2%               |
| TOTAL, EXPENDITURES   |                |              | 1,073,401.00              | 1,110,981.00   | 3.5%               |
| <b>INTERFUND TRANSFERS</b>                                  |                |              |                           |                |                    |
| <b>INTERFUND TRANSFERS IN</b>                               |                |              |                           |                |                    |
| From: General Fund  |                | 8916         | 240,000.00                | 0.00           | -100.0%            |
| Other Authorized Interfund Transfers In                     |                | 8919         | 0.00                      | 0.00           | 0.0%               |
| (a) TOTAL, INTERFUND TRANSFERS IN                           |                |              | 240,000.00                | 0.00           | -100.0%            |
| <b>INTERFUND TRANSFERS OUT</b>                              |                |              |                           |                |                    |
| Other Authorized Interfund Transfers Out                    |                | 7619         | 0.00                      | 0.00           | 0.0%               |
| (b) TOTAL, INTERFUND TRANSFERS OUT                          |                |              | 0.00                      | 0.00           | 0.0%               |
| <b>OTHER SOURCES/USES</b>                                   |                |              |                           |                |                    |
| <b>SOURCES</b>  |                |              |                           |                |                    |
| Other Sources   |                |              |                           |                |                    |

| Description   | Resource Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|---|----------------|--------------|---------------------------|----------------|--------------------|
| Transfers from Funds of Lapsed/Reorganized LEAs         |                | 8965         | 0.00                      | 0.00           | 0.0%               |
| Long-Term Debt Proceeds                                 |                |              |                           |                |                    |
| Proceeds from Leases                                    |                | 8972         | 0.00                      | 0.00           | 0.0%               |
| All Other Financing Sources                             |                | 8979         | 0.00                      | 0.00           | 0.0%               |
| (c) TOTAL, SOURCES                                      |                |              | 0.00                      | 0.00           | 0.0%               |
| <b>USES</b>   |                |              |                           |                |                    |
| Transfers of Funds from Lapsed/Reorganized LEAs         |                | 7651         | 0.00                      | 0.00           | 0.0%               |
| All Other Financing Uses                                |                | 7699         | 0.00                      | 0.00           | 0.0%               |
| (d) TOTAL, USES   |                |              | 0.00                      | 0.00           | 0.0%               |
| <b>CONTRIBUTIONS</b>                                    |                |              |                           |                |                    |
| Contributions from Unrestricted Revenues                |                | 8980         | 0.00                      | 0.00           | 0.0%               |
| Contributions from Restricted Revenues                  |                | 8990         | 0.00                      | 0.00           | 0.0%               |
| (e) TOTAL, CONTRIBUTIONS                                |                |              | 0.00                      | 0.00           | 0.0%               |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) |                |              | 240,000.00                | 0.00           | -100.0%            |

| Description  | Function Codes | Object Codes     | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|------------------|---------------------------|----------------|--------------------|
| <b>A. REVENUES</b>   |                |                  |                           |                |                    |
| 1) LCFF Sources  |                | 8010-8099        | 0.00                      | 0.00           | 0.0%               |
| 2) Federal Revenue   |                | 8100-8299        | 960,566.00                | 750,000.00     | -21.9%             |
| 3) Other State Revenue   |                | 8300-8599        | 75,200.00                 | 70,000.00      | -6.9%              |
| 4) Other Local Revenue   |                | 8600-8799        | 895.00                    | 43,000.00      | 4,704.5%           |
| 5) TOTAL, REVENUES   |                |                  | 1,036,661.00              | 863,000.00     | -16.8%             |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>   |                |                  |                           |                |                    |
| 1) Instruction   | 1000-1999      |                  | 0.00                      | 0.00           | 0.0%               |
| 2) Instruction - Related Services  | 2000-2999      |                  | 0.00                      | 0.00           | 0.0%               |
| 3) Pupil Services  | 3000-3999      |                  | 1,041,031.00              | 1,077,017.00   | 3.5%               |
| 4) Ancillary Services  | 4000-4999      |                  | 0.00                      | 0.00           | 0.0%               |
| 5) Community Services  | 5000-5999      |                  | 0.00                      | 0.00           | 0.0%               |
| 6) Enterprise  | 6000-6999      |                  | 0.00                      | 0.00           | 0.0%               |
| 7) General Administration  | 7000-7999      |                  | 30,569.00                 | 31,864.00      | 4.2%               |
| 8) Plant Services  | 8000-8999      |                  | 1,801.00                  | 2,100.00       | 16.6%              |
| 9) Other Outgo   | 9000-9999      | Except 7600-7699 | 0.00                      | 0.00           | 0.0%               |
| 10) TOTAL, EXPENDITURES  |                |                  | 1,073,401.00              | 1,110,981.00   | 3.5%               |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b> |                |                  | (36,740.00)               | (247,981.00)   | 575.0%             |
| <b>D. OTHER FINANCING SOURCES/USES</b>   |                |                  |                           |                |                    |
| 1) Interfund Transfers   |                |                  |                           |                |                    |
| a) Transfers In  |                | 8900-8929        | 240,000.00                | 0.00           | -100.0%            |
| 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   |                |                  | 240,000.00                | 0.00           | -100.0%            |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>   |                |                  | 203,260.00                | (247,981.00)   | -222.0%            |
| <b>F. FUND BALANCE, RESERVES</b>   |                |                  |                           |                |                    |
| 1) Beginning Fund Balance  |                |                  |                           |                |                    |
| a) As of July 1 - Unaudited  |                | 9791             | 144,076.00                | 347,336.00     | 141.1%             |
| b) Audit Adjustments   |                | 9793             | 0.00                      | 0.00           | 0.0%               |
| c) As of July 1 - Audited (F1a + F1b)  |                |                  | 144,076.00                | 347,336.00     | 141.1%             |
| d) Other Restatements  |                | 9795             | 0.00                      | 0.00           | 0.0%               |
| e) Adjusted Beginning Balance (F1c + F1d)  |                |                  | 144,076.00                | 347,336.00     | 141.1%             |
| 2) Ending Balance, June 30 (E + F1e)   |                |                  | 347,336.00                | 99,355.00      | -71.4%             |
| Components of Ending Fund Balance  |                |                  |                           |                |                    |
| a) Nonspendable  |                |                  |                           |                |                    |
| Revolving Cash   |                | 9711             | 0.00                      | 0.00           | 0.0%               |
| Stores   |                | 9712             | 22,636.45                 | 0.00           | -100.0%            |
| Prepaid Items  |                | 9713             | 0.00                      | 0.00           | 0.0%               |
| All Others   |                | 9719             | 0.00                      | 0.00           | 0.0%               |
| b) Restricted  |                | 9740             | 324,699.55                | 99,355.00      | -69.4%             |
| c) Committed   |                |                  |                           |                |                    |
| Stabilization Arrangements   |                | 9750             | 0.00                      | 0.00           | 0.0%               |
| Other Commitments (by Resource/Object)   |                | 9760             | 0.00                      | 0.00           | 0.0%               |
| d) Assigned  |                |                  |                           |                |                    |
| Other Assignments (by Resource/Object)   |                | 9780             | 0.00                      | 0.00           | 0.0%               |
| e) Unassigned/Unappropriated   |                |                  |                           |                |                    |
| Reserve for Economic Uncertainties   |                | 9789             | 0.00                      | 0.00           | 0.0%               |
| Unassigned/Unappropriated Amount   |                | 9790             | 0.00                      | 0.00           | 0.0%               |

| Resource                  | Description  | 2021-22<br>Estimated Actuals | 2022-23<br>Budget |
|---------------------------|--|------------------------------|-------------------|
| 5310                      | Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students) | 294,221.55                   | 68,877.00         |
| 5330                      | Child Nutrition: Summer Food Service Program Operations  | 30,478.00                    | 30,478.00         |
| Total, Restricted Balance |  | 324,699.55                   | 99,355.00         |

| Description   | Resource Codes | Object Codes         | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|---|----------------|----------------------|---------------------------|----------------|--------------------|
| <b>A. REVENUES</b>  |                |                      |                           |                |                    |
| 1) LCFF Sources   |                | 8010-8099            | 160,000.00                | 160,000.00     | 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            | 2,000.00                  | 3,500.00       | 75.0%              |
| 5) TOTAL, REVENUES  |                |                      | 162,000.00                | 163,500.00     | 0.9%               |
| <b>B. EXPENDITURES</b>  |                |                      |                           |                |                    |
| 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            | 5,000.00                  | 5,000.00       | 0.0%               |
| 5) Services and Other Operating Expenditures  |                | 5000-5999            | 150,000.00                | 150,000.00     | 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  |                |                      | 155,000.00                | 155,000.00     | 0.0%               |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                      | 7,000.00                  | 8,500.00       | 21.4%              |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                      |                           |                |                    |
| 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%               |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                      | 7,000.00                  | 8,500.00       | 21.4%              |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                      |                           |                |                    |
| 1) Beginning Fund Balance   |                |                      |                           |                |                    |
| a) As of July 1 - Unaudited   |                | 9791                 | 465,834.00                | 472,834.00     | 1.5%               |
| b) Audit Adjustments  |                | 9793                 | 0.00                      | 0.00           | 0.0%               |
| c) As of July 1 - Audited (F1a + F1b)   |                |                      | 465,834.00                | 472,834.00     | 1.5%               |
| d) Other Restatements   |                | 9795                 | 0.00                      | 0.00           | 0.0%               |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                      | 465,834.00                | 472,834.00     | 1.5%               |
| 2) Ending Balance, June 30 (E + F1e)  |                |                      | 472,834.00                | 481,334.00     | 1.8%               |
| 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                 | 472,834.00                | 481,334.00     | 1.8%               |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties   |                | 9789                 | 0.00                      | 0.00           | 0.0%               |
| Unassigned/Unappropriated Amount  |                | 9790                 | 0.00                      | 0.00           | 0.0%               |
| <b>G. ASSETS</b>  |                |                      |                           |                |                    |
| 1) Cash   |                |                      |                           |                |                    |
| a) in County Treasury   |                | 9110                 | 576,212.17                |                |                    |
| 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  |                |              | 576,212.17                |                |                    |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>                    |                |              |                           |                |                    |
| 1) Deferred Outflows of Resources                           |                | 9490         | 0.00                      |                |                    |
| 2) TOTAL, DEFERRED OUTFLOWS                                 |                |              | 0.00                      |                |                    |
| <b>I. LIABILITIES</b>                                       |                |              |                           |                |                    |
| 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                      |                |                    |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>                     |                |              |                           |                |                    |
| 1) Deferred Inflows of Resources                            |                | 9690         | 0.00                      |                |                    |
| 2) TOTAL, DEFERRED INFLOWS                                  |                |              | 0.00                      |                |                    |
| <b>K. FUND EQUITY</b>                                       |                |              |                           |                |                    |
| (G9 + H2) - (I6 + J2)                                       |                |              | 576,212.17                |                |                    |
| <b>LCFF SOURCES</b>   |                |              |                           |                |                    |
| LCFF Transfers  |                |              |                           |                |                    |
| LCFF Transfers - Current Year                               |                | 8091         | 160,000.00                | 160,000.00     | 0.0%               |
| LCFF/Revenue Limit Transfers - Prior Years                  |                | 8099         | 0.00                      | 0.00           | 0.0%               |
| TOTAL, LCFF SOURCES   |                |              | 160,000.00                | 160,000.00     | 0.0%               |
| <b>OTHER STATE REVENUE</b>                                  |                |              |                           |                |                    |
| All Other State Revenue                                     |                | 8590         | 0.00                      | 0.00           | 0.0%               |
| TOTAL, OTHER STATE REVENUE                                  |                |              | 0.00                      | 0.00           | 0.0%               |
| <b>OTHER LOCAL REVENUE</b>                                  |                |              |                           |                |                    |
| 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         | 2,000.00                  | 3,500.00       | 75.0%              |
| Net Increase (Decrease) in the Fair Value of Investments    |                | 8662         | 0.00                      | 0.00           | 0.0%               |
| Other Local Revenue   |                |              |                           |                |                    |
| All Other Local Revenue                                     |                | 8699         | 0.00                      | 0.00           | 0.0%               |
| All Other Transfers In from All Others                      |                | 8799         | 0.00                      | 0.00           | 0.0%               |
| TOTAL, OTHER LOCAL REVENUE                                  |                |              | 2,000.00                  | 3,500.00       | 75.0%              |
| TOTAL, REVENUES   |                |              | 162,000.00                | 163,500.00     | 0.9%               |
| <b>CLASSIFIED SALARIES</b>                                  |                |              |                           |                |                    |
| 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%               |
| <b>EMPLOYEE BENEFITS</b>                                    |                |              |                           |                |                    |
| STRS  |                | 3101-3102    | 0.00                      | 0.00           | 0.0%               |
| PERS  |                | 3201-3202    | 0.00                      | 0.00           | 0.0%               |
| OASDI/Medicare/Alternative                                  |                | 3301-3302    | 0.00                      | 0.00           | 0.0%               |
| Health and Welfare Benefits                                 |                | 3401-3402    | 0.00                      | 0.00           | 0.0%               |
| Unemployment Insurance                                      |                | 3501-3502    | 0.00                      | 0.00           | 0.0%               |
| Workers' Compensation                                       |                | 3601-3602    | 0.00                      | 0.00           | 0.0%               |
| OPEB, Allocated   |                | 3701-3702    | 0.00                      | 0.00           | 0.0%               |



| Description   | Resource Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|---|----------------|--------------|---------------------------|----------------|--------------------|
| OPEB, Active Employees                                      |                | 3751-3752    | 0.00                      | 0.00           | 0.0%               |
| Other Employee Benefits                                     |                | 3901-3902    | 0.00                      | 0.00           | 0.0%               |
| TOTAL, EMPLOYEE BENEFITS                                    |                |              | 0.00                      | 0.00           | 0.0%               |
| <b>BOOKS AND SUPPLIES</b>                                   |                |              |                           |                |                    |
| Books and Other Reference Materials                         |                | 4200         | 0.00                      | 0.00           | 0.0%               |
| Materials and Supplies                                      |                | 4300         | 5,000.00                  | 5,000.00       | 0.0%               |
| Noncapitalized Equipment                                    |                | 4400         | 0.00                      | 0.00           | 0.0%               |
| TOTAL, BOOKS AND SUPPLIES                                   |                |              | 5,000.00                  | 5,000.00       | 0.0%               |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>            |                |              |                           |                |                    |
| Subagreements for Services                                  |                | 5100         | 0.00                      | 0.00           | 0.0%               |
| Travel and Conferences                                      |                | 5200         | 0.00                      | 0.00           | 0.0%               |
| Rentals, Leases, Repairs, and Noncapitalized Improvements   |                | 5600         | 140,000.00                | 140,000.00     | 0.0%               |
| Transfers of Direct Costs                                   |                | 5710         | 0.00                      | 0.00           | 0.0%               |
| Transfers of Direct Costs - Interfund                       |                | 5750         | 0.00                      | 0.00           | 0.0%               |
| Professional/Consulting Services and Operating Expenditures |                | 5800         | 10,000.00                 | 10,000.00      | 0.0%               |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES            |                |              | 150,000.00                | 150,000.00     | 0.0%               |
| <b>CAPITAL OUTLAY</b>                                       |                |              |                           |                |                    |
| Land Improvements   |                | 6170         | 0.00                      | 0.00           | 0.0%               |
| Buildings and Improvements of Buildings                     |                | 6200         | 0.00                      | 0.00           | 0.0%               |
| Equipment   |                | 6400         | 0.00                      | 0.00           | 0.0%               |
| Equipment Replacement                                       |                | 6500         | 0.00                      | 0.00           | 0.0%               |
| Lease Assets  |                | 6600         | 0.00                      | 0.00           | 0.0%               |
| TOTAL, CAPITAL OUTLAY                                       |                |              | 0.00                      | 0.00           | 0.0%               |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>  |                |              |                           |                |                    |
| Debt Service  |                |              |                           |                |                    |
| Debt Service - Interest                                     |                | 7438         | 0.00                      | 0.00           | 0.0%               |
| Other Debt Service - Principal                              |                | 7439         | 0.00                      | 0.00           | 0.0%               |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)  |                |              | 0.00                      | 0.00           | 0.0%               |
| TOTAL, EXPENDITURES   |                |              | 155,000.00                | 155,000.00     | 0.0%               |
| <b>INTERFUND TRANSFERS</b>                                  |                |              |                           |                |                    |
| <b>INTERFUND TRANSFERS IN</b>                               |                |              |                           |                |                    |
| Other Authorized Interfund Transfers In                     |                | 8919         | 0.00                      | 0.00           | 0.0%               |
| (a) TOTAL, INTERFUND TRANSFERS IN                           |                |              | 0.00                      | 0.00           | 0.0%               |
| <b>INTERFUND TRANSFERS OUT</b>                              |                |              |                           |                |                    |
| Other Authorized Interfund Transfers Out                    |                | 7619         | 0.00                      | 0.00           | 0.0%               |
| (b) TOTAL, INTERFUND TRANSFERS OUT                          |                |              | 0.00                      | 0.00           | 0.0%               |
| <b>OTHER SOURCES/USES</b>                                   |                |              |                           |                |                    |
| <b>SOURCES</b>  |                |              |                           |                |                    |
| Other Sources   |                |              |                           |                |                    |
| Transfers from Funds of Lapsed/Reorganized LEAs             |                | 8965         | 0.00                      | 0.00           | 0.0%               |
| Long-Term Debt Proceeds                                     |                |              |                           |                |                    |
| Proceeds from Leases  |                | 8972         | 0.00                      | 0.00           | 0.0%               |
| All Other Financing Sources                                 |                | 8979         | 0.00                      | 0.00           | 0.0%               |
| (c) TOTAL, SOURCES  |                |              | 0.00                      | 0.00           | 0.0%               |
| <b>USES</b>   |                |              |                           |                |                    |
| Transfers of Funds from Lapsed/Reorganized LEAs             |                | 7651         | 0.00                      | 0.00           | 0.0%               |
| All Other Financing Uses                                    |                | 7699         | 0.00                      | 0.00           | 0.0%               |
| (d) TOTAL, USES   |                |              | 0.00                      | 0.00           | 0.0%               |
| <b>CONTRIBUTIONS</b>  |                |              |                           |                |                    |
| Contributions from Unrestricted Revenues                    |                | 8980         | 0.00                      | 0.00           | 0.0%               |
| Contributions from Restricted Revenues                      |                | 8990         | 0.00                      | 0.00           | 0.0%               |
| (e) TOTAL, CONTRIBUTIONS                                    |                |              | 0.00                      | 0.00           | 0.0%               |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)     |                |              | 0.00                      | 0.00           | 0.0%               |

| Description  | Function Codes | Object Codes     | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|------------------|---------------------------|----------------|--------------------|
| <b>A. REVENUES</b>   |                |                  |                           |                |                    |
| 1) LCFF Sources  |                | 8010-8099        | 160,000.00                | 160,000.00     | 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        | 2,000.00                  | 3,500.00       | 75.0%              |
| 5) TOTAL, REVENUES   |                |                  | 162,000.00                | 163,500.00     | 0.9%               |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>   |                |                  |                           |                |                    |
| 1) Instruction   | 1000-1999      |                  | 0.00                      | 0.00           | 0.0%               |
| 2) Instruction - Related Services  | 2000-2999      |                  | 0.00                      | 0.00           | 0.0%               |
| 3) Pupil Services  | 3000-3999      |                  | 0.00                      | 0.00           | 0.0%               |
| 4) Ancillary Services  | 4000-4999      |                  | 0.00                      | 0.00           | 0.0%               |
| 5) Community Services  | 5000-5999      |                  | 0.00                      | 0.00           | 0.0%               |
| 6) Enterprise  | 6000-6999      |                  | 0.00                      | 0.00           | 0.0%               |
| 7) General Administration  | 7000-7999      |                  | 0.00                      | 0.00           | 0.0%               |
| 8) Plant Services  | 8000-8999      |                  | 155,000.00                | 155,000.00     | 0.0%               |
| 9) Other Outgo   | 9000-9999      | Except 7600-7699 | 0.00                      | 0.00           | 0.0%               |
| 10) TOTAL, EXPENDITURES  |                |                  | 155,000.00                | 155,000.00     | 0.0%               |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b> |                |                  | 7,000.00                  | 8,500.00       | 21.4%              |
| <b>D. OTHER FINANCING SOURCES/USES</b>   |                |                  |                           |                |                    |
| 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%               |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>   |                |                  | 7,000.00                  | 8,500.00       | 21.4%              |
| <b>F. FUND BALANCE, RESERVES</b>   |                |                  |                           |                |                    |
| 1) Beginning Fund Balance  |                |                  |                           |                |                    |
| a) As of July 1 - Unaudited  |                | 9791             | 465,834.00                | 472,834.00     | 1.5%               |
| b) Audit Adjustments   |                | 9793             | 0.00                      | 0.00           | 0.0%               |
| c) As of July 1 - Audited (F1a + F1b)  |                |                  | 465,834.00                | 472,834.00     | 1.5%               |
| d) Other Restatements  |                | 9795             | 0.00                      | 0.00           | 0.0%               |
| e) Adjusted Beginning Balance (F1c + F1d)  |                |                  | 465,834.00                | 472,834.00     | 1.5%               |
| 2) Ending Balance, June 30 (E + F1e)   |                |                  | 472,834.00                | 481,334.00     | 1.8%               |
| 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 (by Resource/Object)   |                | 9760             | 0.00                      | 0.00           | 0.0%               |
| d) Assigned  |                |                  |                           |                |                    |
| Other Assignments (by Resource/Object)   |                | 9780             | 472,834.00                | 481,334.00     | 1.8%               |
| e) Unassigned/Unappropriated   |                |                  |                           |                |                    |
| Reserve for Economic Uncertainties   |                | 9789             | 0.00                      | 0.00           | 0.0%               |
| Unassigned/Unappropriated Amount   |                | 9790             | 0.00                      | 0.00           | 0.0%               |

| Resource                  | Description | 2021-22<br>Estimated Actuals | 2022-23<br>Budget |
|---------------------------|-------------|------------------------------|-------------------|
| Total, Restricted Balance |             | 0.00                         | 0.00              |

| Description   | Resource Codes | Object Codes        | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|---|----------------|---------------------|---------------------------|----------------|--------------------|
| <b>A. REVENUES</b>  |                |                     |                           |                |                    |
| 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                  | 3,000.00       | 0.0%               |
| 5) TOTAL, REVENUES  |                |                     | 3,000.00                  | 3,000.00       | 0.0%               |
| <b>B. EXPENDITURES</b>  |                |                     |                           |                |                    |
| 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           | 694,736.00                | 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  |                |                     | 694,736.00                | 0.00           | -100.0%            |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                     | (691,736.00)              | 3,000.00       | -100.4%            |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                     |                           |                |                    |
| 1) Interfund Transfers  |                |                     |                           |                |                    |
| a) Transfers In   |                | 8900-8929           | 50,000.00                 | 50,000.00      | 0.0%               |
| b) Transfers Out  |                | 7600-7629           | 0.00                      | 0.00           | 0.0%               |
| 2) Other Sources/Uses   |                |                     |                           |                |                    |
| a) Sources  |                | 8930-8979           | 0.00                      | 0.00           | 0.0%               |
| b) Uses   |                | 7630-7699           | 0.00                      | 0.00           | 0.0%               |
| 3) Contributions  |                | 8980-8999           | 0.00                      | 0.00           | 0.0%               |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                     | 50,000.00                 | 50,000.00      | 0.0%               |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                     | (641,736.00)              | 53,000.00      | -108.3%            |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                     |                           |                |                    |
| 1) Beginning Fund Balance   |                |                     |                           |                |                    |
| a) As of July 1 - Unaudited   |                | 9791                | 747,583.00                | 105,847.00     | -85.8%             |
| b) Audit Adjustments  |                | 9793                | 0.00                      | 0.00           | 0.0%               |
| c) As of July 1 - Audited (F1a + F1b)   |                |                     | 747,583.00                | 105,847.00     | -85.8%             |
| d) Other Restatements   |                | 9795                | 0.00                      | 0.00           | 0.0%               |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                     | 747,583.00                | 105,847.00     | -85.8%             |
| 2) Ending Balance, June 30 (E + F1e)  |                |                     | 105,847.00                | 158,847.00     | 50.1%              |
| Components of Ending Fund Balance   |                |                     |                           |                |                    |
| a) Nonspendable   |                |                     |                           |                |                    |
| Revolving Cash  |                | 9711                | 0.00                      | 0.00           | 0.0%               |
| Stores  |                | 9712                | 0.00                      | 0.00           | 0.0%               |
| Prepaid Items   |                | 9713                | 0.00                      | 0.00           | 0.0%               |
| All Others  |                | 9719                | 0.00                      | 0.00           | 0.0%               |
| b) Restricted   |                | 9740                | 105,847.00                | 158,847.00     | 50.1%              |
| c) Committed  |                |                     |                           |                |                    |
| Stabilization Arrangements  |                | 9750                | 0.00                      | 0.00           | 0.0%               |
| Other Commitments   |                | 9760                | 0.00                      | 0.00           | 0.0%               |
| d) Assigned   |                |                     |                           |                |                    |
| Other Assignments   |                | 9780                | 0.00                      | 0.00           | 0.0%               |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties   |                | 9789                | 0.00                      | 0.00           | 0.0%               |
| Unassigned/Unappropriated Amount  |                | 9790                | 0.00                      | 0.00           | 0.0%               |
| <b>G. ASSETS</b>  |                |                     |                           |                |                    |
| 1) Cash   |                |                     |                           |                |                    |
| a) in County Treasury   |                | 9110                | 799,375.62                |                |                    |
| 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   |                |              | 799,375.62                |                |                    |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>                 |                |              |                           |                |                    |
| 1) Deferred Outflows of Resources                        |                | 9490         | 0.00                      |                |                    |
| 2) TOTAL, DEFERRED OUTFLOWS                              |                |              | 0.00                      |                |                    |
| <b>I. LIABILITIES</b>                                    |                |              |                           |                |                    |
| 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                      |                |                    |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>                  |                |              |                           |                |                    |
| 1) Deferred Inflows of Resources                         |                | 9690         | 0.00                      |                |                    |
| 2) TOTAL, DEFERRED INFLOWS                               |                |              | 0.00                      |                |                    |
| <b>K. FUND EQUITY</b>                                    |                |              |                           |                |                    |
| (G9 + H2) - (I6 + J2)                                    |                |              | 799,375.62                |                |                    |
| <b>OTHER STATE REVENUE</b>                               |                |              |                           |                |                    |
| All Other State Apportionments - Current Year            |                | 8311         | 0.00                      | 0.00           | 0.0%               |
| All Other State Apportionments - Prior Years             |                | 8319         | 0.00                      | 0.00           | 0.0%               |
| All Other State Revenue                                  |                | 8590         | 0.00                      | 0.00           | 0.0%               |
| TOTAL, OTHER STATE REVENUE                               |                |              | 0.00                      | 0.00           | 0.0%               |
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                           |                |                    |
| Other Local Revenue                                      |                |              |                           |                |                    |
| Sales  |                |              |                           |                |                    |
| Sale of Equipment/Supplies                               |                | 8631         | 0.00                      | 0.00           | 0.0%               |
| Interest   |                | 8660         | 3,000.00                  | 3,000.00       | 0.0%               |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 0.00                      | 0.00           | 0.0%               |
| Other Transfers of Apportionments                        |                |              |                           |                |                    |
| From Districts or Charter Schools                        |                | 8791         | 0.00                      | 0.00           | 0.0%               |
| From County Offices                                      |                | 8792         | 0.00                      | 0.00           | 0.0%               |
| From JPAs  |                | 8793         | 0.00                      | 0.00           | 0.0%               |
| All Other Transfers In from All Others                   |                | 8799         | 0.00                      | 0.00           | 0.0%               |
| TOTAL, OTHER LOCAL REVENUE                               |                |              | 3,000.00                  | 3,000.00       | 0.0%               |
| TOTAL, REVENUES  |                |              | 3,000.00                  | 3,000.00       | 0.0%               |
| <b>CLASSIFIED SALARIES</b>                               |                |              |                           |                |                    |
| Classified Support Salaries                              |                | 2200         | 0.00                      | 0.00           | 0.0%               |
| TOTAL, CLASSIFIED SALARIES                               |                |              | 0.00                      | 0.00           | 0.0%               |
| <b>EMPLOYEE BENEFITS</b>                                 |                |              |                           |                |                    |
| STRS   |                | 3101-3102    | 0.00                      | 0.00           | 0.0%               |
| PERS   |                | 3201-3202    | 0.00                      | 0.00           | 0.0%               |
| OASDI/Medicare/Alternative                               |                | 3301-3302    | 0.00                      | 0.00           | 0.0%               |
| Health and Welfare Benefits                              |                | 3401-3402    | 0.00                      | 0.00           | 0.0%               |
| Unemployment Insurance                                   |                | 3501-3502    | 0.00                      | 0.00           | 0.0%               |
| Workers' Compensation                                    |                | 3601-3602    | 0.00                      | 0.00           | 0.0%               |
| OPEB, Allocated  |                | 3701-3702    | 0.00                      | 0.00           | 0.0%               |
| OPEB, Active Employees                                   |                | 3751-3752    | 0.00                      | 0.00           | 0.0%               |
| Other Employee Benefits                                  |                | 3901-3902    | 0.00                      | 0.00           | 0.0%               |
| TOTAL, EMPLOYEE BENEFITS                                 |                |              | 0.00                      | 0.00           | 0.0%               |

| Description   | Resource Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|---|----------------|--------------|---------------------------|----------------|--------------------|
| <b>BOOKS AND SUPPLIES</b>                                   |                |              |                           |                |                    |
| Books and Other Reference Materials                         |                | 4200         | 0.00                      | 0.00           | 0.0%               |
| Materials and Supplies                                      |                | 4300         | 0.00                      | 0.00           | 0.0%               |
| Noncapitalized Equipment                                    |                | 4400         | 0.00                      | 0.00           | 0.0%               |
| TOTAL, BOOKS AND SUPPLIES                                   |                |              | 0.00                      | 0.00           | 0.0%               |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>            |                |              |                           |                |                    |
| Subagreements for Services                                  |                | 5100         | 0.00                      | 0.00           | 0.0%               |
| Rentals, Leases, Repairs, and Noncapitalized Improvements   |                | 5600         | 0.00                      | 0.00           | 0.0%               |
| Transfers of Direct Costs - Interfund                       |                | 5750         | 0.00                      | 0.00           | 0.0%               |
| Professional/Consulting Services and Operating Expenditures |                | 5800         | 0.00                      | 0.00           | 0.0%               |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES            |                |              | 0.00                      | 0.00           | 0.0%               |
| <b>CAPITAL OUTLAY</b>                                       |                |              |                           |                |                    |
| Equipment   |                | 6400         | 694,736.00                | 0.00           | -100.0%            |
| Equipment Replacement                                       |                | 6500         | 0.00                      | 0.00           | 0.0%               |
| Lease Assets  |                | 6600         | 0.00                      | 0.00           | 0.0%               |
| TOTAL, CAPITAL OUTLAY                                       |                |              | 694,736.00                | 0.00           | -100.0%            |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>  |                |              |                           |                |                    |
| Debt Service  |                |              |                           |                |                    |
| Debt Service - Interest                                     |                | 7438         | 0.00                      | 0.00           | 0.0%               |
| Other Debt Service - Principal                              |                | 7439         | 0.00                      | 0.00           | 0.0%               |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)  |                |              | 0.00                      | 0.00           | 0.0%               |
| TOTAL, EXPENDITURES   |                |              | 694,736.00                | 0.00           | -100.0%            |
| <b>INTERFUND TRANSFERS</b>                                  |                |              |                           |                |                    |
| <b>INTERFUND TRANSFERS IN</b>                               |                |              |                           |                |                    |
| Other Authorized Interfund Transfers In                     |                | 8919         | 50,000.00                 | 50,000.00      | 0.0%               |
| (a) TOTAL, INTERFUND TRANSFERS IN                           |                |              | 50,000.00                 | 50,000.00      | 0.0%               |
| <b>INTERFUND TRANSFERS OUT</b>                              |                |              |                           |                |                    |
| Other Authorized Interfund Transfers Out                    |                | 7619         | 0.00                      | 0.00           | 0.0%               |
| (b) TOTAL, INTERFUND TRANSFERS OUT                          |                |              | 0.00                      | 0.00           | 0.0%               |
| <b>OTHER SOURCES/USES</b>                                   |                |              |                           |                |                    |
| <b>SOURCES</b>  |                |              |                           |                |                    |
| Other Sources   |                |              |                           |                |                    |
| Transfers from Funds of Lapsed/Reorganized LEAs             |                | 8965         | 0.00                      | 0.00           | 0.0%               |
| Long-Term Debt Proceeds                                     |                |              |                           |                |                    |
| Proceeds from Leases  |                | 8972         | 0.00                      | 0.00           | 0.0%               |
| (c) TOTAL, SOURCES  |                |              | 0.00                      | 0.00           | 0.0%               |
| <b>USES</b>   |                |              |                           |                |                    |
| Transfers of Funds from Lapsed/Reorganized LEAs             |                | 7651         | 0.00                      | 0.00           | 0.0%               |
| (d) TOTAL, USES   |                |              | 0.00                      | 0.00           | 0.0%               |
| <b>CONTRIBUTIONS</b>  |                |              |                           |                |                    |
| Contributions from Unrestricted Revenues                    |                | 8980         | 0.00                      | 0.00           | 0.0%               |
| Contributions from Restricted Revenues                      |                | 8990         | 0.00                      | 0.00           | 0.0%               |
| (e) TOTAL, CONTRIBUTIONS                                    |                |              | 0.00                      | 0.00           | 0.0%               |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)     |                |              | 50,000.00                 | 50,000.00      | 0.0%               |

| Description  | Function Codes | Object Codes     | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|------------------|---------------------------|----------------|--------------------|
| <b>A. REVENUES</b>   |                |                  |                           |                |                    |
| 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                  | 3,000.00       | 0.0%               |
| 5) TOTAL, REVENUES   |                |                  | 3,000.00                  | 3,000.00       | 0.0%               |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>   |                |                  |                           |                |                    |
| 1) Instruction   | 1000-1999      |                  | 0.00                      | 0.00           | 0.0%               |
| 2) Instruction - Related Services  | 2000-2999      |                  | 0.00                      | 0.00           | 0.0%               |
| 3) Pupil Services  | 3000-3999      |                  | 694,736.00                | 0.00           | -100.0%            |
| 4) Ancillary Services  | 4000-4999      |                  | 0.00                      | 0.00           | 0.0%               |
| 5) Community Services  | 5000-5999      |                  | 0.00                      | 0.00           | 0.0%               |
| 6) Enterprise  | 6000-6999      |                  | 0.00                      | 0.00           | 0.0%               |
| 7) General Administration  | 7000-7999      |                  | 0.00                      | 0.00           | 0.0%               |
| 8) Plant Services  | 8000-8999      |                  | 0.00                      | 0.00           | 0.0%               |
| 9) Other Outgo   | 9000-9999      | Except 7600-7699 | 0.00                      | 0.00           | 0.0%               |
| 10) TOTAL, EXPENDITURES  |                |                  | 694,736.00                | 0.00           | -100.0%            |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b> |                |                  | (691,736.00)              | 3,000.00       | -100.4%            |
| <b>D. OTHER FINANCING SOURCES/USES</b>   |                |                  |                           |                |                    |
| 1) Interfund Transfers   |                |                  |                           |                |                    |
| a) Transfers In  |                | 8900-8929        | 50,000.00                 | 50,000.00      | 0.0%               |
| b) Transfers Out   |                | 7600-7629        | 0.00                      | 0.00           | 0.0%               |
| 2) Other Sources/Uses  |                |                  |                           |                |                    |
| a) Sources   |                | 8930-8979        | 0.00                      | 0.00           | 0.0%               |
| b) Uses  |                | 7630-7699        | 0.00                      | 0.00           | 0.0%               |
| 3) Contributions   |                | 8980-8999        | 0.00                      | 0.00           | 0.0%               |
| 4) TOTAL, OTHER FINANCING SOURCES/USES   |                |                  | 50,000.00                 | 50,000.00      | 0.0%               |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>   |                |                  | (641,736.00)              | 53,000.00      | -108.3%            |
| <b>F. FUND BALANCE, RESERVES</b>   |                |                  |                           |                |                    |
| 1) Beginning Fund Balance  |                |                  |                           |                |                    |
| a) As of July 1 - Unaudited  |                | 9791             | 747,583.00                | 105,847.00     | -85.8%             |
| b) Audit Adjustments   |                | 9793             | 0.00                      | 0.00           | 0.0%               |
| c) As of July 1 - Audited (F1a + F1b)  |                |                  | 747,583.00                | 105,847.00     | -85.8%             |
| d) Other Restatements  |                | 9795             | 0.00                      | 0.00           | 0.0%               |
| e) Adjusted Beginning Balance (F1c + F1d)  |                |                  | 747,583.00                | 105,847.00     | -85.8%             |
| 2) Ending Balance, June 30 (E + F1e)   |                |                  | 105,847.00                | 158,847.00     | 50.1%              |
| Components of Ending Fund Balance  |                |                  |                           |                |                    |
| a) Nonspendable  |                |                  |                           |                |                    |
| Revolving Cash   |                | 9711             | 0.00                      | 0.00           | 0.0%               |
| Stores   |                | 9712             | 0.00                      | 0.00           | 0.0%               |
| Prepaid Items  |                | 9713             | 0.00                      | 0.00           | 0.0%               |
| All Others   |                | 9719             | 0.00                      | 0.00           | 0.0%               |
| b) Restricted  |                | 9740             | 105,847.00                | 158,847.00     | 50.1%              |
| c) Committed   |                |                  |                           |                |                    |
| Stabilization Arrangements   |                | 9750             | 0.00                      | 0.00           | 0.0%               |
| Other Commitments (by Resource/Object)   |                | 9760             | 0.00                      | 0.00           | 0.0%               |
| d) Assigned  |                |                  |                           |                |                    |
| Other Assignments (by Resource/Object)   |                | 9780             | 0.00                      | 0.00           | 0.0%               |
| e) Unassigned/Unappropriated   |                |                  |                           |                |                    |
| Reserve for Economic Uncertainties   |                | 9789             | 0.00                      | 0.00           | 0.0%               |
| Unassigned/Unappropriated Amount   |                | 9790             | 0.00                      | 0.00           | 0.0%               |

| Resource                  | Description            | 2021-22<br>Estimated Actuals | 2022-23<br>Budget |
|---------------------------|------------------------|------------------------------|-------------------|
| 9010                      | Other Restricted Local | 105,847.00                   | 158,847.00        |
| Total, Restricted Balance |                        | 105,847.00                   | 158,847.00        |



| Description   | Resource Codes | Object Codes         | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|---|----------------|----------------------|---------------------------|----------------|--------------------|
| <b>A. REVENUES</b>  |                |                      |                           |                |                    |
| 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            | 7,000.00                  | 10,000.00      | 42.9%              |
| 5) TOTAL, REVENUES  |                |                      | 7,000.00                  | 10,000.00      | 42.9%              |
| <b>B. EXPENDITURES</b>  |                |                      |                           |                |                    |
| 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%               |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                      | 7,000.00                  | 10,000.00      | 42.9%              |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                      |                           |                |                    |
| 1) Interfund Transfers  |                |                      |                           |                |                    |
| a) Transfers In   |                | 8900-8929            | 111,972.00                | 109,677.00     | -2.0%              |
| 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  |                |                      | 111,972.00                | 109,677.00     | -2.0%              |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                      | 118,972.00                | 119,677.00     | 0.6%               |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                      |                           |                |                    |
| 1) Beginning Fund Balance   |                |                      |                           |                |                    |
| a) As of July 1 - Unaudited   |                | 9791                 | 2,268,357.00              | 2,387,329.00   | 5.2%               |
| b) Audit Adjustments  |                | 9793                 | 0.00                      | 0.00           | 0.0%               |
| c) As of July 1 - Audited (F1a + F1b)   |                |                      | 2,268,357.00              | 2,387,329.00   | 5.2%               |
| d) Other Restatements   |                | 9795                 | 0.00                      | 0.00           | 0.0%               |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                      | 2,268,357.00              | 2,387,329.00   | 5.2%               |
| 2) Ending Balance, June 30 (E + F1e)  |                |                      | 2,387,329.00              | 2,507,006.00   | 5.0%               |
| 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                 | 2,387,329.00              | 2,507,006.00   | 5.0%               |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties   |                | 9789                 | 0.00                      | 0.00           | 0.0%               |
| Unassigned/Unappropriated Amount  |                | 9790                 | 0.00                      | 0.00           | 0.0%               |
| <b>G. ASSETS</b>  |                |                      |                           |                |                    |
| 1) Cash   |                |                      |                           |                |                    |
| a) in County Treasury   |                | 9110                 | 2,385,773.42              |                |                    |
| 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   |                |              | 2,385,773.42              |                |                    |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>                     |                |              |                           |                |                    |
| 1) Deferred Outflows of Resources                            |                | 9490         | 0.00                      |                |                    |
| 2) TOTAL, DEFERRED OUTFLOWS                                  |                |              | 0.00                      |                |                    |
| <b>I. LIABILITIES</b>  |                |              |                           |                |                    |
| 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                      |                |                    |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>                      |                |              |                           |                |                    |
| 1) Deferred Inflows of Resources                             |                | 9690         | 0.00                      |                |                    |
| 2) TOTAL, DEFERRED INFLOWS                                   |                |              | 0.00                      |                |                    |
| <b>K. FUND EQUITY</b>  |                |              |                           |                |                    |
| (G9 + H2) - (I6 + J2)  |                |              | 2,385,773.42              |                |                    |
| <b>OTHER LOCAL REVENUE</b>                                   |                |              |                           |                |                    |
| Other Local Revenue  |                |              |                           |                |                    |
| Sales  |                |              |                           |                |                    |
| Sale of Equipment/Supplies                                   |                | 8631         | 0.00                      | 0.00           | 0.0%               |
| Interest   |                | 8660         | 7,000.00                  | 10,000.00      | 42.9%              |
| Net Increase (Decrease) in the Fair Value of Investments     |                | 8662         | 0.00                      | 0.00           | 0.0%               |
| TOTAL, OTHER LOCAL REVENUE                                   |                |              | 7,000.00                  | 10,000.00      | 42.9%              |
| TOTAL, REVENUES  |                |              | 7,000.00                  | 10,000.00      | 42.9%              |
| <b>INTERFUND TRANSFERS</b>                                   |                |              |                           |                |                    |
| <b>INTERFUND TRANSFERS IN</b>                                |                |              |                           |                |                    |
| From: General Fund/CSSF                                      |                | 8912         | 111,972.00                | 109,677.00     | -2.0%              |
| Other Authorized Interfund Transfers In                      |                | 8919         | 0.00                      | 0.00           | 0.0%               |
| (a) TOTAL, INTERFUND TRANSFERS IN                            |                |              | 111,972.00                | 109,677.00     | -2.0%              |
| <b>INTERFUND TRANSFERS OUT</b>                               |                |              |                           |                |                    |
| To: General Fund/CSSF  |                | 7612         | 0.00                      | 0.00           | 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                           |                |              | 0.00                      | 0.00           | 0.0%               |
| <b>OTHER SOURCES/USES</b>                                    |                |              |                           |                |                    |
| <b>SOURCES</b>   |                |              |                           |                |                    |
| 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%               |
| <b>USES</b>  |                |              |                           |                |                    |
| Transfers of Funds from Lapsed/Reorganized LEAs              |                | 7651         | 0.00                      | 0.00           | 0.0%               |
| (d) TOTAL, USES  |                |              | 0.00                      | 0.00           | 0.0%               |
| <b>CONTRIBUTIONS</b>   |                |              |                           |                |                    |
| Contributions from Restricted Revenues                       |                | 8990         | 0.00                      | 0.00           | 0.0%               |
| (e) TOTAL, CONTRIBUTIONS                                     |                |              | 0.00                      | 0.00           | 0.0%               |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)      |                |              | 111,972.00                | 109,677.00     | -2.0%              |

| Description  | Function Codes | Object Codes     | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|------------------|---------------------------|----------------|--------------------|
| <b>A. REVENUES</b>   |                |                  |                           |                |                    |
| 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        | 7,000.00                  | 10,000.00      | 42.9%              |
| 5) TOTAL, REVENUES   |                |                  | 7,000.00                  | 10,000.00      | 42.9%              |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>   |                |                  |                           |                |                    |
| 1) Instruction   | 1000-1999      |                  | 0.00                      | 0.00           | 0.0%               |
| 2) Instruction - Related Services  | 2000-2999      |                  | 0.00                      | 0.00           | 0.0%               |
| 3) Pupil Services  | 3000-3999      |                  | 0.00                      | 0.00           | 0.0%               |
| 4) Ancillary Services  | 4000-4999      |                  | 0.00                      | 0.00           | 0.0%               |
| 5) Community Services  | 5000-5999      |                  | 0.00                      | 0.00           | 0.0%               |
| 6) Enterprise  | 6000-6999      |                  | 0.00                      | 0.00           | 0.0%               |
| 7) General Administration  | 7000-7999      |                  | 0.00                      | 0.00           | 0.0%               |
| 8) Plant Services  | 8000-8999      |                  | 0.00                      | 0.00           | 0.0%               |
| 9) Other Outgo   | 9000-9999      | Except 7600-7699 | 0.00                      | 0.00           | 0.0%               |
| 10) TOTAL, EXPENDITURES  |                |                  | 0.00                      | 0.00           | 0.0%               |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b> |                |                  | 7,000.00                  | 10,000.00      | 42.9%              |
| <b>D. OTHER FINANCING SOURCES/USES</b>   |                |                  |                           |                |                    |
| 1) Interfund Transfers   |                |                  |                           |                |                    |
| a) Transfers In  |                | 8900-8929        | 111,972.00                | 109,677.00     | -2.0%              |
| 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   |                |                  | 111,972.00                | 109,677.00     | -2.0%              |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>   |                |                  | 118,972.00                | 119,677.00     | 0.6%               |
| <b>F. FUND BALANCE, RESERVES</b>   |                |                  |                           |                |                    |
| 1) Beginning Fund Balance  |                |                  |                           |                |                    |
| a) As of July 1 - Unaudited  |                | 9791             | 2,268,357.00              | 2,387,329.00   | 5.2%               |
| b) Audit Adjustments   |                | 9793             | 0.00                      | 0.00           | 0.0%               |
| c) As of July 1 - Audited (F1a + F1b)  |                |                  | 2,268,357.00              | 2,387,329.00   | 5.2%               |
| d) Other Restatements  |                | 9795             | 0.00                      | 0.00           | 0.0%               |
| e) Adjusted Beginning Balance (F1c + F1d)  |                |                  | 2,268,357.00              | 2,387,329.00   | 5.2%               |
| 2) Ending Balance, June 30 (E + F1e)   |                |                  | 2,387,329.00              | 2,507,006.00   | 5.0%               |
| Components of Ending Fund Balance  |                |                  |                           |                |                    |
| a) Nonspendable  |                |                  |                           |                |                    |
| Revolving Cash   |                | 9711             | 0.00                      | 0.00           | 0.0%               |
| Stores   |                | 9712             | 0.00                      | 0.00           | 0.0%               |
| Prepaid Items  |                | 9713             | 0.00                      | 0.00           | 0.0%               |
| All Others   |                | 9719             | 0.00                      | 0.00           | 0.0%               |
| b) Restricted  |                | 9740             | 0.00                      | 0.00           | 0.0%               |
| c) Committed   |                |                  |                           |                |                    |
| Stabilization Arrangements   |                | 9750             | 0.00                      | 0.00           | 0.0%               |
| Other Commitments (by Resource/Object)   |                | 9760             | 0.00                      | 0.00           | 0.0%               |
| d) Assigned  |                |                  |                           |                |                    |
| Other Assignments (by Resource/Object)   |                | 9780             | 2,387,329.00              | 2,507,006.00   | 5.0%               |
| e) Unassigned/Unappropriated   |                |                  |                           |                |                    |
| Reserve for Economic Uncertainties   |                | 9789             | 0.00                      | 0.00           | 0.0%               |
| Unassigned/Unappropriated Amount   |                | 9790             | 0.00                      | 0.00           | 0.0%               |

| Resource                  | Description | 2021-22<br>Estimated Actuals | 2022-23<br>Budget |
|---------------------------|-------------|------------------------------|-------------------|
| Total, Restricted Balance |             | 0.00                         | 0.00              |

| Description   | Resource Codes | Object Codes         | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|---|----------------|----------------------|---------------------------|----------------|--------------------|
| <b>A. REVENUES</b>  |                |                      |                           |                |                    |
| 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            | 128,500.00                | 124,000.00     | -3.5%              |
| 5) TOTAL, REVENUES  |                |                      | 128,500.00                | 124,000.00     | -3.5%              |
| <b>B. EXPENDITURES</b>  |                |                      |                           |                |                    |
| 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            | 5,750.00                  | 5,750.00       | 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  |                |                      | 5,750.00                  | 5,750.00       | 0.0%               |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                      | 122,750.00                | 118,250.00     | -3.7%              |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                      |                           |                |                    |
| 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%               |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                      | 122,750.00                | 118,250.00     | -3.7%              |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                      |                           |                |                    |
| 1) Beginning Fund Balance   |                |                      |                           |                |                    |
| a) As of July 1 - Unaudited   |                | 9791                 | 602,504.00                | 725,254.00     | 20.4%              |
| b) Audit Adjustments  |                | 9793                 | 0.00                      | 0.00           | 0.0%               |
| c) As of July 1 - Audited (F1a + F1b)   |                |                      | 602,504.00                | 725,254.00     | 20.4%              |
| d) Other Restatements   |                | 9795                 | 0.00                      | 0.00           | 0.0%               |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                      | 602,504.00                | 725,254.00     | 20.4%              |
| 2) Ending Balance, June 30 (E + F1e)  |                |                      | 725,254.00                | 843,504.00     | 16.3%              |
| Components of Ending Fund Balance   |                |                      |                           |                |                    |
| a) Nonspendable   |                |                      |                           |                |                    |
| Revolving Cash  |                | 9711                 | 0.00                      | 0.00           | 0.0%               |
| Stores  |                | 9712                 | 0.00                      | 0.00           | 0.0%               |
| Prepaid Items   |                | 9713                 | 0.00                      | 0.00           | 0.0%               |
| All Others  |                | 9719                 | 0.00                      | 0.00           | 0.0%               |
| b) Restricted   |                | 9740                 | 725,254.00                | 843,504.00     | 16.3%              |
| c) Committed  |                |                      |                           |                |                    |
| Stabilization Arrangements  |                | 9750                 | 0.00                      | 0.00           | 0.0%               |
| Other Commitments   |                | 9760                 | 0.00                      | 0.00           | 0.0%               |
| d) Assigned   |                |                      |                           |                |                    |
| Other Assignments   |                | 9780                 | 0.00                      | 0.00           | 0.0%               |
| e) Unassigned/Unappropriated  |                |                      |                           |                |                    |
| Reserve for Economic Uncertainties  |                | 9789                 | 0.00                      | 0.00           | 0.0%               |
| Unassigned/Unappropriated Amount  |                | 9790                 | 0.00                      | 0.00           | 0.0%               |
| <b>G. ASSETS</b>  |                |                      |                           |                |                    |
| 1) Cash   |                |                      |                           |                |                    |
| a) in County Treasury   |                | 9110                 | 723,412.98                |                |                    |
| 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  |                |              | 723,412.98                |                |                    |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>                    |                |              |                           |                |                    |
| 1) Deferred Outflows of Resources                           |                | 9490         | 0.00                      |                |                    |
| 2) TOTAL, DEFERRED OUTFLOWS                                 |                |              | 0.00                      |                |                    |
| <b>I. LIABILITIES</b>                                       |                |              |                           |                |                    |
| 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                      |                |                    |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>                     |                |              |                           |                |                    |
| 1) Deferred Inflows of Resources                            |                | 9690         | 0.00                      |                |                    |
| 2) TOTAL, DEFERRED INFLOWS                                  |                |              | 0.00                      |                |                    |
| <b>K. FUND EQUITY</b>                                       |                |              |                           |                |                    |
| Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)          |                |              | 723,412.98                |                |                    |
| <b>OTHER STATE REVENUE</b>                                  |                |              |                           |                |                    |
| 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%               |
| <b>OTHER LOCAL REVENUE</b>                                  |                |              |                           |                |                    |
| 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         | 2,000.00                  | 4,000.00       | 100.0%             |
| Net Increase (Decrease) in the Fair Value of Investments    |                | 8662         | 0.00                      | 0.00           | 0.0%               |
| Fees and Contracts  |                |              |                           |                |                    |
| Mitigation/Developer Fees                                   |                | 8681         | 126,500.00                | 120,000.00     | -5.1%              |
| 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                                  |                |              | 128,500.00                | 124,000.00     | -3.5%              |
| TOTAL, REVENUES   |                |              | 128,500.00                | 124,000.00     | -3.5%              |

| Description   | Resource Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|---|----------------|--------------|---------------------------|----------------|--------------------|
| <b>CERTIFICATED SALARIES</b>  |                |              |                           |                |                    |
| Other Certificated Salaries   |                | 1900         | 0.00                      | 0.00           | 0.0%               |
| TOTAL, CERTIFICATED SALARIES  |                |              | 0.00                      | 0.00           | 0.0%               |
| <b>CLASSIFIED SALARIES</b>  |                |              |                           |                |                    |
| 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%               |
| <b>EMPLOYEE BENEFITS</b>  |                |              |                           |                |                    |
| STRS  |                | 3101-3102    | 0.00                      | 0.00           | 0.0%               |
| PERS  |                | 3201-3202    | 0.00                      | 0.00           | 0.0%               |
| OASDI/Medicare/Alternative  |                | 3301-3302    | 0.00                      | 0.00           | 0.0%               |
| Health and Welfare Benefits   |                | 3401-3402    | 0.00                      | 0.00           | 0.0%               |
| Unemployment Insurance  |                | 3501-3502    | 0.00                      | 0.00           | 0.0%               |
| Workers' Compensation   |                | 3601-3602    | 0.00                      | 0.00           | 0.0%               |
| OPEB, Allocated   |                | 3701-3702    | 0.00                      | 0.00           | 0.0%               |
| OPEB, Active Employees  |                | 3751-3752    | 0.00                      | 0.00           | 0.0%               |
| Other Employee Benefits   |                | 3901-3902    | 0.00                      | 0.00           | 0.0%               |
| TOTAL, EMPLOYEE BENEFITS  |                |              | 0.00                      | 0.00           | 0.0%               |
| <b>BOOKS AND SUPPLIES</b>   |                |              |                           |                |                    |
| Approved Textbooks and Core Curricula Materials                                 |                | 4100         | 0.00                      | 0.00           | 0.0%               |
| Books and Other Reference Materials   |                | 4200         | 0.00                      | 0.00           | 0.0%               |
| Materials and Supplies  |                | 4300         | 0.00                      | 0.00           | 0.0%               |
| Noncapitalized Equipment  |                | 4400         | 0.00                      | 0.00           | 0.0%               |
| TOTAL, BOOKS AND SUPPLIES   |                |              | 0.00                      | 0.00           | 0.0%               |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                                |                |              |                           |                |                    |
| Subagreements for Services  |                | 5100         | 0.00                      | 0.00           | 0.0%               |
| Travel and Conferences  |                | 5200         | 0.00                      | 0.00           | 0.0%               |
| Insurance   |                | 5400-5450    | 0.00                      | 0.00           | 0.0%               |
| Operations and Housekeeping Services  |                | 5500         | 0.00                      | 0.00           | 0.0%               |
| Rentals, Leases, Repairs, and Noncapitalized Improvements                       |                | 5600         | 0.00                      | 0.00           | 0.0%               |
| Transfers of Direct Costs   |                | 5710         | 0.00                      | 0.00           | 0.0%               |
| Transfers of Direct Costs - Interfund   |                | 5750         | 0.00                      | 0.00           | 0.0%               |
| Professional/Consulting Services and Operating Expenditures                     |                | 5800         | 5,750.00                  | 5,750.00       | 0.0%               |
| Communications  |                | 5900         | 0.00                      | 0.00           | 0.0%               |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES                                |                |              | 5,750.00                  | 5,750.00       | 0.0%               |
| <b>CAPITAL OUTLAY</b>   |                |              |                           |                |                    |
| Land  |                | 6100         | 0.00                      | 0.00           | 0.0%               |
| Land Improvements   |                | 6170         | 0.00                      | 0.00           | 0.0%               |
| Buildings and Improvements of Buildings   |                | 6200         | 0.00                      | 0.00           | 0.0%               |
| Books and Media for New School Libraries or Major Expansion of School Libraries |                | 6300         | 0.00                      | 0.00           | 0.0%               |
| Equipment   |                | 6400         | 0.00                      | 0.00           | 0.0%               |
| Equipment Replacement   |                | 6500         | 0.00                      | 0.00           | 0.0%               |
| Lease Assets  |                | 6600         | 0.00                      | 0.00           | 0.0%               |
| TOTAL, CAPITAL OUTLAY   |                |              | 0.00                      | 0.00           | 0.0%               |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                      |                |              |                           |                |                    |
| Other Transfers Out   |                |              |                           |                |                    |
| All Other Transfers Out to All Others   |                | 7299         | 0.00                      | 0.00           | 0.0%               |
| Debt Service  |                |              |                           |                |                    |
| Debt Service - Interest   |                | 7438         | 0.00                      | 0.00           | 0.0%               |
| Other Debt Service - Principal  |                | 7439         | 0.00                      | 0.00           | 0.0%               |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)                      |                |              | 0.00                      | 0.00           | 0.0%               |
| TOTAL, EXPENDITURES   |                |              | 5,750.00                  | 5,750.00       | 0.0%               |
| <b>INTERFUND TRANSFERS</b>  |                |              |                           |                |                    |
| <b>INTERFUND TRANSFERS IN</b>   |                |              |                           |                |                    |

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



| Description  | Function Codes | Object Codes     | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|------------------|---------------------------|----------------|--------------------|
| <b>A. REVENUES</b>   |                |                  |                           |                |                    |
| 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        | 128,500.00                | 124,000.00     | -3.5%              |
| 5) TOTAL, REVENUES   |                |                  | 128,500.00                | 124,000.00     | -3.5%              |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>   |                |                  |                           |                |                    |
| 1) Instruction   | 1000-1999      |                  | 0.00                      | 0.00           | 0.0%               |
| 2) Instruction - Related Services  | 2000-2999      |                  | 0.00                      | 0.00           | 0.0%               |
| 3) Pupil Services  | 3000-3999      |                  | 0.00                      | 0.00           | 0.0%               |
| 4) Ancillary Services  | 4000-4999      |                  | 0.00                      | 0.00           | 0.0%               |
| 5) Community Services  | 5000-5999      |                  | 0.00                      | 0.00           | 0.0%               |
| 6) Enterprise  | 6000-6999      |                  | 0.00                      | 0.00           | 0.0%               |
| 7) General Administration  | 7000-7999      |                  | 0.00                      | 0.00           | 0.0%               |
| 8) Plant Services  | 8000-8999      |                  | 0.00                      | 0.00           | 0.0%               |
| 9) Other Outgo   | 9000-9999      | Except 7600-7699 | 5,750.00                  | 5,750.00       | 0.0%               |
| 10) TOTAL, EXPENDITURES  |                |                  | 5,750.00                  | 5,750.00       | 0.0%               |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b> |                |                  | 122,750.00                | 118,250.00     | -3.7%              |
| <b>D. OTHER FINANCING SOURCES/USES</b>   |                |                  |                           |                |                    |
| 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%               |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>  |                |                  | 122,750.00                | 118,250.00     | -3.7%              |
| <b>F. FUND BALANCE, RESERVES</b>   |                |                  |                           |                |                    |
| 1) Beginning Fund Balance  |                |                  |                           |                |                    |
| a) As of July 1 - Unaudited  |                | 9791             | 602,504.00                | 725,254.00     | 20.4%              |
| b) Audit Adjustments   |                | 9793             | 0.00                      | 0.00           | 0.0%               |
| c) As of July 1 - Audited (F1a + F1b)  |                |                  | 602,504.00                | 725,254.00     | 20.4%              |
| d) Other Restatements  |                | 9795             | 0.00                      | 0.00           | 0.0%               |
| e) Adjusted Beginning Balance (F1c + F1d)  |                |                  | 602,504.00                | 725,254.00     | 20.4%              |
| 2) Ending Balance, June 30 (E + F1e)   |                |                  | 725,254.00                | 843,504.00     | 16.3%              |
| Components of Ending Fund Balance  |                |                  |                           |                |                    |
| a) Nonspendable  |                |                  |                           |                |                    |
| Revolving Cash   |                | 9711             | 0.00                      | 0.00           | 0.0%               |
| Stores   |                | 9712             | 0.00                      | 0.00           | 0.0%               |
| Prepaid Items  |                | 9713             | 0.00                      | 0.00           | 0.0%               |
| All Others   |                | 9719             | 0.00                      | 0.00           | 0.0%               |
| b) Restricted  |                | 9740             | 725,254.00                | 843,504.00     | 16.3%              |
| c) Committed   |                |                  |                           |                |                    |
| Stabilization Arrangements   |                | 9750             | 0.00                      | 0.00           | 0.0%               |
| Other Commitments (by Resource/Object)   |                | 9760             | 0.00                      | 0.00           | 0.0%               |
| d) Assigned  |                |                  |                           |                |                    |
| Other Assignments (by Resource/Object)   |                | 9780             | 0.00                      | 0.00           | 0.0%               |
| e) Unassigned/Unappropriated   |                |                  |                           |                |                    |
| Reserve for Economic Uncertainties   |                | 9789             | 0.00                      | 0.00           | 0.0%               |
| Unassigned/Unappropriated Amount   |                | 9790             | 0.00                      | 0.00           | 0.0%               |

| Resource                  | Description            | 2021-22<br>Estimated Actuals | 2022-23<br>Budget |
|---------------------------|------------------------|------------------------------|-------------------|
| 9010                      | Other Restricted Local | 725,254.00                   | 843,504.00        |
| Total, Restricted Balance |                        | 725,254.00                   | 843,504.00        |

| Description   | Resource Codes | Object Codes         | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|---|----------------|----------------------|---------------------------|----------------|--------------------|
| <b>A. REVENUES</b>  |                |                      |                           |                |                    |
| 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            | 13,000.00                 | 5,000.00       | -61.5%             |
| 5) TOTAL, REVENUES  |                |                      | 13,000.00                 | 5,000.00       | -61.5%             |
| <b>B. EXPENDITURES</b>  |                |                      |                           |                |                    |
| 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            | 304,987.00                | 53,000.00      | -82.6%             |
| 6) Capital Outlay   |                | 6000-6999            | 1,498,205.00              | 85,117.00      | -94.3%             |
| 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  |                |                      | 1,803,192.00              | 138,117.00     | -92.3%             |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                      | (1,790,192.00)            | (133,117.00)   | -92.6%             |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                      |                           |                |                    |
| 1) Interfund Transfers  |                |                      |                           |                |                    |
| a) Transfers In   |                | 8900-8929            | 2,612,960.00              | 0.00           | -100.0%            |
| 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  |                |                      | 2,612,960.00              | 0.00           | -100.0%            |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                      | 822,768.00                | (133,117.00)   | -116.2%            |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                      |                           |                |                    |
| 1) Beginning Fund Balance   |                |                      |                           |                |                    |
| a) As of July 1 - Unaudited   |                | 9791                 | 4,678,675.00              | 5,501,443.00   | 17.6%              |
| b) Audit Adjustments  |                | 9793                 | 0.00                      | 0.00           | 0.0%               |
| c) As of July 1 - Audited (F1a + F1b)   |                |                      | 4,678,675.00              | 5,501,443.00   | 17.6%              |
| d) Other Restatements   |                | 9795                 | 0.00                      | 0.00           | 0.0%               |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                      | 4,678,675.00              | 5,501,443.00   | 17.6%              |
| 2) Ending Balance, June 30 (E + F1e)  |                |                      | 5,501,443.00              | 5,368,326.00   | -2.4%              |
| Components of Ending Fund Balance   |                |                      |                           |                |                    |
| a) Nonspendable   |                |                      |                           |                |                    |
| Revolving Cash  |                | 9711                 | 0.00                      | 0.00           | 0.0%               |
| Stores  |                | 9712                 | 0.00                      | 0.00           | 0.0%               |
| Prepaid Items   |                | 9713                 | 0.00                      | 0.00           | 0.0%               |
| All Others  |                | 9719                 | 0.00                      | 0.00           | 0.0%               |
| b) Restricted   |                | 9740                 | 5,501,443.00              | 5,368,326.00   | -2.4%              |
| 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%               |
| <b>G. ASSETS</b>  |                |                      |                           |                |                    |
| 1) Cash   |                |                      |                           |                |                    |
| a) in County Treasury   |                | 9110                 | 5,698,432.06              |                |                    |
| 1) Fair Value Adjustment to Cash in County Treasury   |                | 9111                 | 0.00                      |                |                    |
| b) in Banks   |                | 9120                 | 0.00                      |                |                    |
| c) in Revolving Cash Account  |                | 9130                 | 0.00                      |                |                    |

| Description   | Resource Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|---|----------------|--------------|---------------------------|----------------|--------------------|
| d) with Fiscal Agent/Trustee                                |                | 9135         | 0.00                      |                |                    |
| e) Collections Awaiting Deposit                             |                | 9140         | 0.00                      |                |                    |
| 2) Investments  |                | 9150         | 0.00                      |                |                    |
| 3) Accounts Receivable                                      |                | 9200         | 0.00                      |                |                    |
| 4) Due from Grantor Government                              |                | 9290         | 0.00                      |                |                    |
| 5) Due from Other Funds                                     |                | 9310         | 0.00                      |                |                    |
| 6) Stores   |                | 9320         | 0.00                      |                |                    |
| 7) Prepaid Expenditures                                     |                | 9330         | 0.00                      |                |                    |
| 8) Other Current Assets                                     |                | 9340         | 0.00                      |                |                    |
| 9) TOTAL, ASSETS  |                |              | 5,698,432.06              |                |                    |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>                    |                |              |                           |                |                    |
| 1) Deferred Outflows of Resources                           |                | 9490         | 0.00                      |                |                    |
| 2) TOTAL, DEFERRED OUTFLOWS                                 |                |              | 0.00                      |                |                    |
| <b>I. LIABILITIES</b>                                       |                |              |                           |                |                    |
| 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                      |                |                    |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>                     |                |              |                           |                |                    |
| 1) Deferred Inflows of Resources                            |                | 9690         | 0.00                      |                |                    |
| 2) TOTAL, DEFERRED INFLOWS                                  |                |              | 0.00                      |                |                    |
| <b>K. FUND EQUITY</b>                                       |                |              |                           |                |                    |
| Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)          |                |              | 5,698,432.06              |                |                    |
| <b>FEDERAL REVENUE</b>                                      |                |              |                           |                |                    |
| 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%               |
| <b>OTHER STATE REVENUE</b>                                  |                |              |                           |                |                    |
| 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%               |
| <b>OTHER LOCAL REVENUE</b>                                  |                |              |                           |                |                    |
| 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         | 13,000.00                 | 5,000.00       | -61.5%             |
| 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                                  |                |              | 13,000.00                 | 5,000.00       | -61.5%             |
| TOTAL, REVENUES   |                |              | 13,000.00                 | 5,000.00       | -61.5%             |
| <b>CLASSIFIED SALARIES</b>                                  |                |              |                           |                |                    |
| 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%               |
| <b>EMPLOYEE BENEFITS</b>                                    |                |              |                           |                |                    |
| 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 |
|--|----------------|--------------|---------------------------|----------------|--------------------|
| OASDI/Medicare/Alternative   |                | 3301-3302    | 0.00                      | 0.00           | 0.0%               |
| Health and Welfare Benefits  |                | 3401-3402    | 0.00                      | 0.00           | 0.0%               |
| Unemployment Insurance   |                | 3501-3502    | 0.00                      | 0.00           | 0.0%               |
| Workers' Compensation  |                | 3601-3602    | 0.00                      | 0.00           | 0.0%               |
| OPEB, Allocated  |                | 3701-3702    | 0.00                      | 0.00           | 0.0%               |
| OPEB, Active Employees   |                | 3751-3752    | 0.00                      | 0.00           | 0.0%               |
| Other Employee Benefits  |                | 3901-3902    | 0.00                      | 0.00           | 0.0%               |
| TOTAL, EMPLOYEE BENEFITS   |                |              | 0.00                      | 0.00           | 0.0%               |
| <b>BOOKS AND SUPPLIES</b>  |                |              |                           |                |                    |
| Books and Other Reference Materials  |                | 4200         | 0.00                      | 0.00           | 0.0%               |
| Materials and Supplies   |                | 4300         | 0.00                      | 0.00           | 0.0%               |
| Noncapitalized Equipment   |                | 4400         | 0.00                      | 0.00           | 0.0%               |
| TOTAL, BOOKS AND SUPPLIES  |                |              | 0.00                      | 0.00           | 0.0%               |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                                   |                |              |                           |                |                    |
| Subagreements for Services   |                | 5100         | 0.00                      | 0.00           | 0.0%               |
| Travel and Conferences   |                | 5200         | 0.00                      | 0.00           | 0.0%               |
| Insurance  |                | 5400-5450    | 0.00                      | 0.00           | 0.0%               |
| Operations and Housekeeping Services   |                | 5500         | 0.00                      | 0.00           | 0.0%               |
| Rentals, Leases, Repairs, and Noncapitalized Improvements                          |                | 5600         | 251,297.00                | 0.00           | -100.0%            |
| Transfers of Direct Costs  |                | 5710         | 0.00                      | 0.00           | 0.0%               |
| Transfers of Direct Costs - Interfund  |                | 5750         | 0.00                      | 0.00           | 0.0%               |
| Professional/Consulting Services and Operating Expenditures                        |                | 5800         | 53,690.00                 | 53,000.00      | -1.3%              |
| Communications   |                | 5900         | 0.00                      | 0.00           | 0.0%               |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES                                   |                |              | 304,987.00                | 53,000.00      | -82.6%             |
| <b>CAPITAL OUTLAY</b>  |                |              |                           |                |                    |
| Land   |                | 6100         | 0.00                      | 0.00           | 0.0%               |
| Land Improvements  |                | 6170         | 1,368,293.00              | 78,647.00      | -94.3%             |
| Buildings and Improvements of Buildings  |                | 6200         | 92,244.00                 | 6,470.00       | -93.0%             |
| Books and Media for New School Libraries or Major Expansion of School Libraries    |                | 6300         | 0.00                      | 0.00           | 0.0%               |
| Equipment  |                | 6400         | 37,668.00                 | 0.00           | -100.0%            |
| Equipment Replacement  |                | 6500         | 0.00                      | 0.00           | 0.0%               |
| Lease Assets   |                | 6600         | 0.00                      | 0.00           | 0.0%               |
| TOTAL, CAPITAL OUTLAY  |                |              | 1,498,205.00              | 85,117.00      | -94.3%             |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                         |                |              |                           |                |                    |
| Other Transfers Out  |                |              |                           |                |                    |
| Transfers of Pass-Through Revenues   |                |              |                           |                |                    |
| To Districts or Charter Schools  |                | 7211         | 0.00                      | 0.00           | 0.0%               |
| To County Offices  |                | 7212         | 0.00                      | 0.00           | 0.0%               |
| To JPAs  |                | 7213         | 0.00                      | 0.00           | 0.0%               |
| All Other Transfers Out to All Others  |                | 7299         | 0.00                      | 0.00           | 0.0%               |
| Debt Service   |                |              |                           |                |                    |
| Debt Service - Interest  |                | 7438         | 0.00                      | 0.00           | 0.0%               |
| Other Debt Service - Principal   |                | 7439         | 0.00                      | 0.00           | 0.0%               |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)                         |                |              | 0.00                      | 0.00           | 0.0%               |
| TOTAL, EXPENDITURES  |                |              | 1,803,192.00              | 138,117.00     | -92.3%             |
| <b>INTERFUND TRANSFERS</b>   |                |              |                           |                |                    |
| <b>INTERFUND TRANSFERS IN</b>  |                |              |                           |                |                    |
| To: Special Reserve Fund From: General Fund/CSSF                                   |                | 8912         | 2,612,960.00              | 0.00           | -100.0%            |
| Other Authorized Interfund Transfers In  |                | 8919         | 0.00                      | 0.00           | 0.0%               |
| (a) TOTAL, INTERFUND TRANSFERS IN  |                |              | 2,612,960.00              | 0.00           | -100.0%            |
| <b>INTERFUND TRANSFERS OUT</b>   |                |              |                           |                |                    |
| From: Special Reserve Fund To: General Fund/CSSF                                   |                | 7612         | 0.00                      | 0.00           | 0.0%               |
| From: All Other Funds To: State School Building Fund/County School Facilities Fund |                | 7613         | 0.00                      | 0.00           | 0.0%               |
| Other Authorized Interfund Transfers Out   |                | 7619         | 0.00                      | 0.00           | 0.0%               |
| (b) TOTAL, INTERFUND TRANSFERS OUT   |                |              | 0.00                      | 0.00           | 0.0%               |
| <b>OTHER SOURCES/USES</b>  |                |              |                           |                |                    |

| Description   | Resource Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|---|----------------|--------------|---------------------------|----------------|--------------------|
| <b>SOURCES</b>  |                |              |                           |                |                    |
| Proceeds  |                |              |                           |                |                    |
| Proceeds from Disposal of Capital Assets                |                | 8953         | 0.00                      | 0.00           | 0.0%               |
| Other Sources   |                |              |                           |                |                    |
| Transfers from Funds of Lapsed/Reorganized LEAs         |                | 8965         | 0.00                      | 0.00           | 0.0%               |
| Long-Term Debt Proceeds                                 |                |              |                           |                |                    |
| Proceeds from Certificates of Participation             |                | 8971         | 0.00                      | 0.00           | 0.0%               |
| Proceeds from Leases                                    |                | 8972         | 0.00                      | 0.00           | 0.0%               |
| Proceeds from Lease Revenue Bonds                       |                | 8973         | 0.00                      | 0.00           | 0.0%               |
| All Other Financing Sources                             |                | 8979         | 0.00                      | 0.00           | 0.0%               |
| (c) TOTAL, SOURCES                                      |                |              | 0.00                      | 0.00           | 0.0%               |
| <b>USES</b>   |                |              |                           |                |                    |
| Transfers of Funds from Lapsed/Reorganized LEAs         |                | 7651         | 0.00                      | 0.00           | 0.0%               |
| All Other Financing Uses                                |                | 7699         | 0.00                      | 0.00           | 0.0%               |
| (d) TOTAL, USES   |                |              | 0.00                      | 0.00           | 0.0%               |
| <b>CONTRIBUTIONS</b>                                    |                |              |                           |                |                    |
| Contributions from Unrestricted Revenues                |                | 8980         | 0.00                      | 0.00           | 0.0%               |
| Contributions from Restricted Revenues                  |                | 8990         | 0.00                      | 0.00           | 0.0%               |
| (e) TOTAL, CONTRIBUTIONS                                |                |              | 0.00                      | 0.00           | 0.0%               |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) |                |              | 2,612,960.00              | 0.00           | -100.0%            |

| Description  | Function Codes | Object Codes     | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|------------------|---------------------------|----------------|--------------------|
| <b>A. REVENUES</b>   |                |                  |                           |                |                    |
| 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        | 13,000.00                 | 5,000.00       | -61.5%             |
| 5) TOTAL, REVENUES   |                |                  | 13,000.00                 | 5,000.00       | -61.5%             |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>   |                |                  |                           |                |                    |
| 1) Instruction   | 1000-1999      |                  | 0.00                      | 0.00           | 0.0%               |
| 2) Instruction - Related Services  | 2000-2999      |                  | 0.00                      | 0.00           | 0.0%               |
| 3) Pupil Services  | 3000-3999      |                  | 0.00                      | 0.00           | 0.0%               |
| 4) Ancillary Services  | 4000-4999      |                  | 0.00                      | 0.00           | 0.0%               |
| 5) Community Services  | 5000-5999      |                  | 0.00                      | 0.00           | 0.0%               |
| 6) Enterprise  | 6000-6999      |                  | 0.00                      | 0.00           | 0.0%               |
| 7) General Administration  | 7000-7999      |                  | 0.00                      | 0.00           | 0.0%               |
| 8) Plant Services  | 8000-8999      |                  | 1,803,192.00              | 138,117.00     | -92.3%             |
| 9) Other Outgo   | 9000-9999      | Except 7600-7699 | 0.00                      | 0.00           | 0.0%               |
| 10) TOTAL, EXPENDITURES  |                |                  | 1,803,192.00              | 138,117.00     | -92.3%             |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b> |                |                  | (1,790,192.00)            | (133,117.00)   | -92.6%             |
| <b>D. OTHER FINANCING SOURCES/USES</b>   |                |                  |                           |                |                    |
| 1) Interfund Transfers   |                |                  |                           |                |                    |
| a) Transfers In  |                | 8900-8929        | 2,612,960.00              | 0.00           | -100.0%            |
| 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   |                |                  | 2,612,960.00              | 0.00           | -100.0%            |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>  |                |                  | 822,768.00                | (133,117.00)   | -116.2%            |
| <b>F. FUND BALANCE, RESERVES</b>   |                |                  |                           |                |                    |
| 1) Beginning Fund Balance  |                |                  |                           |                |                    |
| a) As of July 1 - Unaudited  |                | 9791             | 4,678,675.00              | 5,501,443.00   | 17.6%              |
| b) Audit Adjustments   |                | 9793             | 0.00                      | 0.00           | 0.0%               |
| c) As of July 1 - Audited (F1a + F1b)  |                |                  | 4,678,675.00              | 5,501,443.00   | 17.6%              |
| d) Other Restatements  |                | 9795             | 0.00                      | 0.00           | 0.0%               |
| e) Adjusted Beginning Balance (F1c + F1d)  |                |                  | 4,678,675.00              | 5,501,443.00   | 17.6%              |
| 2) Ending Balance, June 30 (E + F1e)   |                |                  | 5,501,443.00              | 5,368,326.00   | -2.4%              |
| Components of Ending Fund Balance  |                |                  |                           |                |                    |
| a) Nonspendable  |                |                  |                           |                |                    |
| Revolving Cash   |                | 9711             | 0.00                      | 0.00           | 0.0%               |
| Stores   |                | 9712             | 0.00                      | 0.00           | 0.0%               |
| Prepaid Items  |                | 9713             | 0.00                      | 0.00           | 0.0%               |
| All Others   |                | 9719             | 0.00                      | 0.00           | 0.0%               |
| b) Restricted  |                | 9740             | 5,501,443.00              | 5,368,326.00   | -2.4%              |
| c) Committed   |                |                  |                           |                |                    |
| Stabilization Arrangements   |                | 9750             | 0.00                      | 0.00           | 0.0%               |
| Other Commitments (by Resource/Object)   |                | 9760             | 0.00                      | 0.00           | 0.0%               |
| d) Assigned  |                |                  |                           |                |                    |
| Other Assignments (by Resource/Object)   |                | 9780             | 0.00                      | 0.00           | 0.0%               |
| e) Unassigned/Unappropriated   |                |                  |                           |                |                    |
| Reserve for Economic Uncertainties   |                | 9789             | 0.00                      | 0.00           | 0.0%               |
| Unassigned/Unappropriated Amount   |                | 9790             | 0.00                      | 0.00           | 0.0%               |

| Resource                  | Description            | 2021-22<br>Estimated Actuals | 2022-23<br>Budget |
|---------------------------|------------------------|------------------------------|-------------------|
| 9010                      | Other Restricted Local | 5,501,443.00                 | 5,368,326.00      |
| Total, Restricted Balance |                        | 5,501,443.00                 | 5,368,326.00      |



| Description   | Resource Codes | Object Codes         | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|---|----------------|----------------------|---------------------------|----------------|--------------------|
| <b>A. REVENUES</b>  |                |                      |                           |                |                    |
| 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            | 7,077.00                  | 8,109.00       | 14.6%              |
| 4) Other Local Revenue  |                | 8600-8799            | 1,776,528.00              | 1,183,301.00   | -33.4%             |
| 5) TOTAL, REVENUES  |                |                      | 1,783,605.00              | 1,191,410.00   | -33.2%             |
| <b>B. EXPENDITURES</b>  |                |                      |                           |                |                    |
| 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 | 1,046,025.00              | 1,405,919.00   | 34.4%              |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399            | 0.00                      | 0.00           | 0.0%               |
| 9) TOTAL, EXPENDITURES  |                |                      | 1,046,025.00              | 1,405,919.00   | 34.4%              |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                      | 737,580.00                | (214,509.00)   | -129.1%            |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                      |                           |                |                    |
| 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            | 17,142.00                 | 14,000.00      | -18.3%             |
| 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  |                |                      | 17,142.00                 | 14,000.00      | -18.3%             |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                      | 754,722.00                | (200,509.00)   | -126.6%            |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                      |                           |                |                    |
| 1) Beginning Fund Balance   |                |                      |                           |                |                    |
| a) As of July 1 - Unaudited   |                | 9791                 | 1,133,593.00              | 1,888,315.00   | 66.6%              |
| b) Audit Adjustments  |                | 9793                 | 0.00                      | 0.00           | 0.0%               |
| c) As of July 1 - Audited (F1a + F1b)   |                |                      | 1,133,593.00              | 1,888,315.00   | 66.6%              |
| d) Other Restatements   |                | 9795                 | 0.00                      | 0.00           | 0.0%               |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                      | 1,133,593.00              | 1,888,315.00   | 66.6%              |
| 2) Ending Balance, June 30 (E + F1e)  |                |                      | 1,888,315.00              | 1,687,806.00   | -10.6%             |
| 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                 | 1,888,315.00              | 1,687,806.00   | -10.6%             |
| c) Committed  |                |                      |                           |                |                    |
| Stabilization Arrangements  |                | 9750                 | 0.00                      | 0.00           | 0.0%               |
| Other Commitments   |                | 9760                 | 0.00                      | 0.00           | 0.0%               |
| d) Assigned   |                |                      |                           |                |                    |
| Other Assignments   |                | 9780                 | 0.00                      | 0.00           | 0.0%               |
| e) Unassigned/Unappropriated  |                |                      |                           |                |                    |
| Reserve for Economic Uncertainties  |                | 9789                 | 0.00                      | 0.00           | 0.0%               |
| Unassigned/Unappropriated Amount  |                | 9790                 | 0.00                      | 0.00           | 0.0%               |
| <b>G. ASSETS</b>  |                |                      |                           |                |                    |
| 1) Cash   |                |                      |                           |                |                    |
| a) in County Treasury   |                | 9110                 | 1,469,839.73              |                |                    |
| 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         | 3,970.00                  |                |                    |
| 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   |                |              | 1,473,809.73              |                |                    |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>                   |                |              |                           |                |                    |
| 1) Deferred Outflows of Resources                          |                | 9490         | 0.00                      |                |                    |
| 2) TOTAL, DEFERRED OUTFLOWS                                |                |              | 0.00                      |                |                    |
| <b>I. LIABILITIES</b>                                      |                |              |                           |                |                    |
| 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                      |                |                    |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>                    |                |              |                           |                |                    |
| 1) Deferred Inflows of Resources                           |                | 9690         | 0.00                      |                |                    |
| 2) TOTAL, DEFERRED INFLOWS                                 |                |              | 0.00                      |                |                    |
| <b>K. FUND EQUITY</b>                                      |                |              |                           |                |                    |
| Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)         |                |              | 1,473,809.73              |                |                    |
| <b>FEDERAL REVENUE</b>                                     |                |              |                           |                |                    |
| All Other Federal Revenue                                  |                | 8290         | 0.00                      | 0.00           | 0.0%               |
| TOTAL, FEDERAL REVENUE                                     |                |              | 0.00                      | 0.00           | 0.0%               |
| <b>OTHER STATE REVENUE</b>                                 |                |              |                           |                |                    |
| Tax Relief Subventions                                     |                |              |                           |                |                    |
| Voted Indebtedness Levies                                  |                |              |                           |                |                    |
| Homeowners' Exemptions                                     |                | 8571         | 7,077.00                  | 8,109.00       | 14.6%              |
| Other Subventions/In-Lieu Taxes                            |                | 8572         | 0.00                      | 0.00           | 0.0%               |
| TOTAL, OTHER STATE REVENUE                                 |                |              | 7,077.00                  | 8,109.00       | 14.6%              |
| <b>OTHER LOCAL REVENUE</b>                                 |                |              |                           |                |                    |
| Other Local Revenue  |                |              |                           |                |                    |
| County and District Taxes                                  |                |              |                           |                |                    |
| Voted Indebtedness Levies                                  |                |              |                           |                |                    |
| Secured Roll   |                | 8611         | 1,715,971.00              | 1,124,312.00   | -34.5%             |
| Unsecured Roll   |                | 8612         | 37,187.00                 | 39,639.00      | 6.6%               |
| Prior Years' Taxes   |                | 8613         | 2,331.00                  | 350.00         | -85.0%             |
| Supplemental Taxes   |                | 8614         | 16,557.00                 | 14,200.00      | -14.2%             |
| Penalties and Interest from Delinquent Non-LCFF Taxes      |                | 8629         | 0.00                      | 0.00           | 0.0%               |
| Interest   |                | 8660         | 4,482.00                  | 4,800.00       | 7.1%               |
| Net Increase (Decrease) in the Fair Value of Investments   |                | 8662         | 0.00                      | 0.00           | 0.0%               |
| Other Local Revenue  |                |              |                           |                |                    |
| All Other Local Revenue                                    |                | 8699         | 0.00                      | 0.00           | 0.0%               |
| All Other Transfers In from All Others                     |                | 8799         | 0.00                      | 0.00           | 0.0%               |
| TOTAL, OTHER LOCAL REVENUE                                 |                |              | 1,776,528.00              | 1,183,301.00   | -33.4%             |
| TOTAL, REVENUES  |                |              | 1,783,605.00              | 1,191,410.00   | -33.2%             |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b> |                |              |                           |                |                    |
| Debt Service   |                |              |                           |                |                    |
| Bond Redemptions   |                | 7433         | 521,328.00                | 798,908.00     | 53.2%              |
| Bond Interest and Other Service Charges                    |                | 7434         | 524,697.00                | 607,011.00     | 15.7%              |
| Debt Service - Interest                                    |                | 7438         | 0.00                      | 0.00           | 0.0%               |
| Other Debt Service - Principal                             |                | 7439         | 0.00                      | 0.00           | 0.0%               |

| Description  | Resource Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|--------------|---------------------------|----------------|--------------------|
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) |                |              | 1,046,025.00              | 1,405,919.00   | 34.4%              |
| TOTAL, EXPENDITURES  |                |              | 1,046,025.00              | 1,405,919.00   | 34.4%              |
| <b>INTERFUND TRANSFERS</b>                                 |                |              |                           |                |                    |
| <b>INTERFUND TRANSFERS IN</b>                              |                |              |                           |                |                    |
| Other Authorized Interfund Transfers In                    |                | 8919         | 0.00                      | 0.00           | 0.0%               |
| (a) TOTAL, INTERFUND TRANSFERS IN                          |                |              | 0.00                      | 0.00           | 0.0%               |
| <b>INTERFUND TRANSFERS OUT</b>                             |                |              |                           |                |                    |
| From: Bond Interest and Redemption Fund To: General Fund   |                | 7614         | 0.00                      | 0.00           | 0.0%               |
| Other Authorized Interfund Transfers Out                   |                | 7619         | 0.00                      | 0.00           | 0.0%               |
| (b) TOTAL, INTERFUND TRANSFERS OUT                         |                |              | 0.00                      | 0.00           | 0.0%               |
| <b>OTHER SOURCES/USES</b>                                  |                |              |                           |                |                    |
| <b>SOURCES</b>   |                |              |                           |                |                    |
| Other Sources  |                |              |                           |                |                    |
| Transfers from Funds of Lapsed/Reorganized LEAs            |                | 8965         | 0.00                      | 0.00           | 0.0%               |
| All Other Financing Sources                                |                | 8979         | 17,142.00                 | 14,000.00      | -18.3%             |
| (c) TOTAL, SOURCES   |                |              | 17,142.00                 | 14,000.00      | -18.3%             |
| <b>USES</b>  |                |              |                           |                |                    |
| Transfers of Funds from Lapsed/Reorganized LEAs            |                | 7651         | 0.00                      | 0.00           | 0.0%               |
| All Other Financing Uses                                   |                | 7699         | 0.00                      | 0.00           | 0.0%               |
| (d) TOTAL, USES  |                |              | 0.00                      | 0.00           | 0.0%               |
| <b>CONTRIBUTIONS</b>                                       |                |              |                           |                |                    |
| Contributions from Unrestricted Revenues                   |                | 8980         | 0.00                      | 0.00           | 0.0%               |
| Contributions from Restricted Revenues                     |                | 8990         | 0.00                      | 0.00           | 0.0%               |
| (e) TOTAL, CONTRIBUTIONS                                   |                |              | 0.00                      | 0.00           | 0.0%               |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)    |                |              | 17,142.00                 | 14,000.00      | -18.3%             |

| Description  | Function Codes | Object Codes     | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|------------------|---------------------------|----------------|--------------------|
| <b>A. REVENUES</b>   |                |                  |                           |                |                    |
| 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        | 7,077.00                  | 8,109.00       | 14.6%              |
| 4) Other Local Revenue   |                | 8600-8799        | 1,776,528.00              | 1,183,301.00   | -33.4%             |
| 5) TOTAL, REVENUES   |                |                  | 1,783,605.00              | 1,191,410.00   | -33.2%             |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>   |                |                  |                           |                |                    |
| 1) Instruction   | 1000-1999      |                  | 0.00                      | 0.00           | 0.0%               |
| 2) Instruction - Related Services  | 2000-2999      |                  | 0.00                      | 0.00           | 0.0%               |
| 3) Pupil Services  | 3000-3999      |                  | 0.00                      | 0.00           | 0.0%               |
| 4) Ancillary Services  | 4000-4999      |                  | 0.00                      | 0.00           | 0.0%               |
| 5) Community Services  | 5000-5999      |                  | 0.00                      | 0.00           | 0.0%               |
| 6) Enterprise  | 6000-6999      |                  | 0.00                      | 0.00           | 0.0%               |
| 7) General Administration  | 7000-7999      |                  | 0.00                      | 0.00           | 0.0%               |
| 8) Plant Services  | 8000-8999      |                  | 0.00                      | 0.00           | 0.0%               |
| 9) Other Outgo   | 9000-9999      | Except 7600-7699 | 1,046,025.00              | 1,405,919.00   | 34.4%              |
| 10) TOTAL, EXPENDITURES  |                |                  | 1,046,025.00              | 1,405,919.00   | 34.4%              |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b> |                |                  | 737,580.00                | (214,509.00)   | -129.1%            |
| <b>D. OTHER FINANCING SOURCES/USES</b>   |                |                  |                           |                |                    |
| 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        | 17,142.00                 | 14,000.00      | -18.3%             |
| 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   |                |                  | 17,142.00                 | 14,000.00      | -18.3%             |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>  |                |                  | 754,722.00                | (200,509.00)   | -126.6%            |
| <b>F. FUND BALANCE, RESERVES</b>   |                |                  |                           |                |                    |
| 1) Beginning Fund Balance  |                |                  |                           |                |                    |
| a) As of July 1 - Unaudited  |                | 9791             | 1,133,593.00              | 1,888,315.00   | 66.6%              |
| b) Audit Adjustments   |                | 9793             | 0.00                      | 0.00           | 0.0%               |
| c) As of July 1 - Audited (F1a + F1b)  |                |                  | 1,133,593.00              | 1,888,315.00   | 66.6%              |
| d) Other Restatements  |                | 9795             | 0.00                      | 0.00           | 0.0%               |
| e) Adjusted Beginning Balance (F1c + F1d)  |                |                  | 1,133,593.00              | 1,888,315.00   | 66.6%              |
| 2) Ending Balance, June 30 (E + F1e)   |                |                  | 1,888,315.00              | 1,687,806.00   | -10.6%             |
| 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             | 1,888,315.00              | 1,687,806.00   | -10.6%             |
| c) Committed   |                |                  |                           |                |                    |
| Stabilization Arrangements   |                | 9750             | 0.00                      | 0.00           | 0.0%               |
| Other Commitments (by Resource/Object)   |                | 9760             | 0.00                      | 0.00           | 0.0%               |
| d) Assigned  |                |                  |                           |                |                    |
| Other Assignments (by Resource/Object)   |                | 9780             | 0.00                      | 0.00           | 0.0%               |
| e) Unassigned/Unappropriated   |                |                  |                           |                |                    |
| Reserve for Economic Uncertainties   |                | 9789             | 0.00                      | 0.00           | 0.0%               |
| Unassigned/Unappropriated Amount   |                | 9790             | 0.00                      | 0.00           | 0.0%               |

| Resource                  | Description            | 2021-22<br>Estimated Actuals | 2022-23<br>Budget |
|---------------------------|------------------------|------------------------------|-------------------|
| 9010                      | Other Restricted Local | 1,888,315.00                 | 1,687,806.00      |
| Total, Restricted Balance |                        | 1,888,315.00                 | 1,687,806.00      |

| Description   | Resource Codes | Object Codes        | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|---|----------------|---------------------|---------------------------|----------------|--------------------|
| <b>A. REVENUES</b>  |                |                     |                           |                |                    |
| 1) LCFF Sources   |                | 8010-8099           | 0.00                      | 0.00           | 0.0%               |
| 2) Federal Revenue  |                | 8100-8299           | 0.00                      | 0.00           | 0.0%               |
| 3) Other State Revenue  |                | 8300-8599           | 0.00                      | 0.00           | 0.0%               |
| 4) Other Local Revenue  |                | 8600-8799           | 1,000.00                  | 1,000.00       | 0.0%               |
| 5) TOTAL, REVENUES  |                |                     | 1,000.00                  | 1,000.00       | 0.0%               |
| <b>B. EXPENSES</b>  |                |                     |                           |                |                    |
| 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                      | 1,500.00       | New                |
| 5) Services and Other Operating Expenses  |                | 5000-5999           | 28,870.00                 | 3,000.00       | -89.6%             |
| 6) Depreciation and Amortization  |                | 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, EXPENSES  |                |                     | 28,870.00                 | 4,500.00       | -84.4%             |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                     | (27,870.00)               | (3,500.00)     | -87.4%             |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                     |                           |                |                    |
| 1) Interfund Transfers  |                |                     |                           |                |                    |
| a) Transfers In   |                | 8900-8929           | 20,000.00                 | 0.00           | -100.0%            |
| 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  |                |                     | 20,000.00                 | 0.00           | -100.0%            |
| <b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>  |                |                     | (7,870.00)                | (3,500.00)     | -55.5%             |
| <b>F. NET POSITION</b>  |                |                     |                           |                |                    |
| 1) Beginning Net Position   |                |                     |                           |                |                    |
| a) As of July 1 - Unaudited   |                | 9791                | 107,510.00                | 99,640.00      | -7.3%              |
| b) Audit Adjustments  |                | 9793                | 0.00                      | 0.00           | 0.0%               |
| c) As of July 1 - Audited (F1a + F1b)   |                |                     | 107,510.00                | 99,640.00      | -7.3%              |
| d) Other Restatements   |                | 9795                | 0.00                      | 0.00           | 0.0%               |
| e) Adjusted Beginning Net Position (F1c + F1d)  |                |                     | 107,510.00                | 99,640.00      | -7.3%              |
| 2) Ending Net Position, June 30 (E + F1e)   |                |                     | 99,640.00                 | 96,140.00      | -3.5%              |
| Components of Ending Net Position   |                |                     |                           |                |                    |
| a) Net Investment in Capital Assets   |                | 9796                | 0.00                      | 0.00           | 0.0%               |
| b) Restricted Net Position  |                | 9797                | 99,640.00                 | 96,140.00      | -3.5%              |
| c) Unrestricted Net Position  |                | 9790                | 0.00                      | 0.00           | 0.0%               |
| <b>G. ASSETS</b>  |                |                     |                           |                |                    |
| 1) Cash   |                |                     |                           |                |                    |
| a) in County Treasury   |                | 9110                | 97,774.38                 |                |                    |
| 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                      |                |                    |
| 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) Fixed Assets   |                |                     |                           |                |                    |
| a) Land   |                | 9410                | 0.00                      |                |                    |

| Description  | Resource Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|--------------|---------------------------|----------------|--------------------|
| b) Land Improvements                                     |                | 9420         | 0.00                      |                |                    |
| c) Accumulated Depreciation - Land Improvements          |                | 9425         | 0.00                      |                |                    |
| d) Buildings   |                | 9430         | 0.00                      |                |                    |
| e) Accumulated Depreciation - Buildings                  |                | 9435         | 0.00                      |                |                    |
| f) Equipment   |                | 9440         | 0.00                      |                |                    |
| g) Accumulated Depreciation - Equipment                  |                | 9445         | 0.00                      |                |                    |
| h) Work in Progress                                      |                | 9450         | 0.00                      |                |                    |
| 10) TOTAL, ASSETS  |                |              | 97,774.38                 |                |                    |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>                 |                |              |                           |                |                    |
| 1) Deferred Outflows of Resources                        |                | 9490         | 0.00                      |                |                    |
| 2) TOTAL, DEFERRED OUTFLOWS                              |                |              | 0.00                      |                |                    |
| <b>I. LIABILITIES</b>                                    |                |              |                           |                |                    |
| 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) Long-Term Liabilities                                 |                |              |                           |                |                    |
| a) Net Pension Liability                                 |                | 9663         | 0.00                      |                |                    |
| b) Total/Net OPEB Liability                              |                | 9664         | 0.00                      |                |                    |
| c) Compensated Absences                                  |                | 9665         | 0.00                      |                |                    |
| d) COPs Payable  |                | 9666         | 0.00                      |                |                    |
| e) Leases Payable  |                | 9667         | 0.00                      |                |                    |
| f) Lease Revenue Bonds Payable                           |                | 9668         | 0.00                      |                |                    |
| g) Other General Long-Term Liabilities                   |                | 9669         | 0.00                      |                |                    |
| 7) TOTAL, LIABILITIES                                    |                |              | 0.00                      |                |                    |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>                  |                |              |                           |                |                    |
| 1) Deferred Inflows of Resources                         |                | 9690         | 0.00                      |                |                    |
| 2) TOTAL, DEFERRED INFLOWS                               |                |              | 0.00                      |                |                    |
| <b>K. NET POSITION</b>                                   |                |              |                           |                |                    |
| Net Position, June 30 (G10 + H2) - (I7 + J2)             |                |              | 97,774.38                 |                |                    |
| <b>OTHER STATE REVENUE</b>                               |                |              |                           |                |                    |
| STRS On-Behalf Pension Contributions                     | 7690           | 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%               |
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                           |                |                    |
| Other Local Revenue                                      |                |              |                           |                |                    |
| Sales  |                |              |                           |                |                    |
| Sale of Equipment/Supplies                               |                | 8631         | 0.00                      | 0.00           | 0.0%               |
| Interest   |                | 8660         | 1,000.00                  | 1,000.00       | 0.0%               |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 0.00                      | 0.00           | 0.0%               |
| Fees and Contracts                                       |                |              |                           |                |                    |
| In-District Premiums/                                    |                |              |                           |                |                    |
| Contributions  |                | 8674         | 0.00                      | 0.00           | 0.0%               |
| All Other Fees and Contracts                             |                | 8689         | 0.00                      | 0.00           | 0.0%               |
| Other Local Revenue                                      |                |              |                           |                |                    |
| All Other Local Revenue                                  |                | 8699         | 0.00                      | 0.00           | 0.0%               |
| All Other Transfers In from All Others                   |                | 8799         | 0.00                      | 0.00           | 0.0%               |
| TOTAL, OTHER LOCAL REVENUE                               |                |              | 1,000.00                  | 1,000.00       | 0.0%               |
| TOTAL, REVENUES  |                |              | 1,000.00                  | 1,000.00       | 0.0%               |
| <b>CERTIFICATED SALARIES</b>                             |                |              |                           |                |                    |
| Certificated Pupil Support Salaries                      |                | 1200         | 0.00                      | 0.00           | 0.0%               |
| Certificated Supervisors' and Administrators' Salaries   |                | 1300         | 0.00                      | 0.00           | 0.0%               |
| TOTAL, CERTIFICATED SALARIES                             |                |              | 0.00                      | 0.00           | 0.0%               |
| <b>CLASSIFIED SALARIES</b>                               |                |              |                           |                |                    |
| Classified Support Salaries                              |                | 2200         | 0.00                      | 0.00           | 0.0%               |

| Description   | Resource Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|---|----------------|--------------|---------------------------|----------------|--------------------|
| 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%               |
| <b>EMPLOYEE BENEFITS</b>                                  |                |              |                           |                |                    |
| STRS  |                | 3101-3102    | 0.00                      | 0.00           | 0.0%               |
| PERS  |                | 3201-3202    | 0.00                      | 0.00           | 0.0%               |
| OASDI/Medicare/Alternative                                |                | 3301-3302    | 0.00                      | 0.00           | 0.0%               |
| Health and Welfare Benefits                               |                | 3401-3402    | 0.00                      | 0.00           | 0.0%               |
| Unemployment Insurance                                    |                | 3501-3502    | 0.00                      | 0.00           | 0.0%               |
| Workers' Compensation                                     |                | 3601-3602    | 0.00                      | 0.00           | 0.0%               |
| OPEB, Allocated   |                | 3701-3702    | 0.00                      | 0.00           | 0.0%               |
| OPEB, Active Employees                                    |                | 3751-3752    | 0.00                      | 0.00           | 0.0%               |
| Other Employee Benefits                                   |                | 3901-3902    | 0.00                      | 0.00           | 0.0%               |
| TOTAL, EMPLOYEE BENEFITS                                  |                |              | 0.00                      | 0.00           | 0.0%               |
| <b>BOOKS AND SUPPLIES</b>                                 |                |              |                           |                |                    |
| Books and Other Reference Materials                       |                | 4200         | 0.00                      | 0.00           | 0.0%               |
| Materials and Supplies                                    |                | 4300         | 0.00                      | 1,500.00       | New                |
| Noncapitalized Equipment                                  |                | 4400         | 0.00                      | 0.00           | 0.0%               |
| TOTAL, BOOKS AND SUPPLIES                                 |                |              | 0.00                      | 1,500.00       | New                |
| <b>SERVICES AND OTHER OPERATING EXPENSES</b>              |                |              |                           |                |                    |
| Subagreements for Services                                |                | 5100         | 0.00                      | 0.00           | 0.0%               |
| Travel and Conferences                                    |                | 5200         | 0.00                      | 0.00           | 0.0%               |
| Dues and Memberships                                      |                | 5300         | 0.00                      | 0.00           | 0.0%               |
| Insurance   |                | 5400-5450    | 0.00                      | 0.00           | 0.0%               |
| Operations and Housekeeping Services                      |                | 5500         | 0.00                      | 0.00           | 0.0%               |
| Rentals, Leases, Repairs, and Noncapitalized Improvements |                | 5600         | 0.00                      | 0.00           | 0.0%               |
| Transfers of Direct Costs - Interfund                     |                | 5750         | 0.00                      | 0.00           | 0.0%               |
| Professional/Consulting Services and                      |                |              |                           |                |                    |
| Operating Expenditures                                    |                | 5800         | 28,870.00                 | 3,000.00       | -89.6%             |
| Communications  |                | 5900         | 0.00                      | 0.00           | 0.0%               |
| TOTAL, SERVICES AND OTHER OPERATING EXPENSES              |                |              | 28,870.00                 | 3,000.00       | -89.6%             |
| <b>DEPRECIATION AND AMORTIZATION</b>                      |                |              |                           |                |                    |
| Depreciation Expense                                      |                | 6900         | 0.00                      | 0.00           | 0.0%               |
| Amortization Expense-Lease Assets                         |                | 6910         | 0.00                      | 0.00           | 0.0%               |
| TOTAL, DEPRECIATION AND AMORTIZATION                      |                |              | 0.00                      | 0.00           | 0.0%               |
| TOTAL, EXPENSES   |                |              | 28,870.00                 | 4,500.00       | -84.4%             |
| <b>INTERFUND TRANSFERS</b>                                |                |              |                           |                |                    |
| <b>INTERFUND TRANSFERS IN</b>                             |                |              |                           |                |                    |
| Other Authorized Interfund Transfers In                   |                | 8919         | 20,000.00                 | 0.00           | -100.0%            |
| (a) TOTAL, INTERFUND TRANSFERS IN                         |                |              | 20,000.00                 | 0.00           | -100.0%            |
| <b>INTERFUND TRANSFERS OUT</b>                            |                |              |                           |                |                    |
| Other Authorized Interfund Transfers Out                  |                | 7619         | 0.00                      | 0.00           | 0.0%               |
| (b) TOTAL, INTERFUND TRANSFERS OUT                        |                |              | 0.00                      | 0.00           | 0.0%               |
| <b>OTHER SOURCES/USES</b>                                 |                |              |                           |                |                    |
| <b>SOURCES</b>  |                |              |                           |                |                    |
| 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%               |
| <b>USES</b>   |                |              |                           |                |                    |
| Transfers of Funds from Lapsed/Reorganized LEAs           |                | 7651         | 0.00                      | 0.00           | 0.0%               |
| (d) TOTAL, USES   |                |              | 0.00                      | 0.00           | 0.0%               |
| <b>CONTRIBUTIONS</b>                                      |                |              |                           |                |                    |
| Contributions from Unrestricted Revenues                  |                | 8980         | 0.00                      | 0.00           | 0.0%               |
| Contributions from Restricted Revenues                    |                | 8990         | 0.00                      | 0.00           | 0.0%               |
| (e) TOTAL, CONTRIBUTIONS                                  |                |              | 0.00                      | 0.00           | 0.0%               |



| Description                         | Resource Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|-------------------------------------|----------------|--------------|---------------------------|----------------|--------------------|
| TOTAL, OTHER FINANCING SOURCES/USES |                |              |                           |                |                    |
| (a - b + c - d + e)                 |                |              | 20,000.00                 | 0.00           | -100.0%            |

| Description  | Function Codes | Object Codes     | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|------------------|---------------------------|----------------|--------------------|
| <b>A. REVENUES</b>   |                |                  |                           |                |                    |
| 1) LCFF Sources  |                | 8010-8099        | 0.00                      | 0.00           | 0.0%               |
| 2) Federal Revenue   |                | 8100-8299        | 0.00                      | 0.00           | 0.0%               |
| 3) Other State Revenue   |                | 8300-8599        | 0.00                      | 0.00           | 0.0%               |
| 4) Other Local Revenue   |                | 8600-8799        | 1,000.00                  | 1,000.00       | 0.0%               |
| 5) TOTAL, REVENUES   |                |                  | 1,000.00                  | 1,000.00       | 0.0%               |
| <b>B. EXPENSES (Objects 1000-7999)</b>   |                |                  |                           |                |                    |
| 1) Instruction   | 1000-1999      |                  | 0.00                      | 0.00           | 0.0%               |
| 2) Instruction - Related Services  | 2000-2999      |                  | 0.00                      | 0.00           | 0.0%               |
| 3) Pupil Services  | 3000-3999      |                  | 0.00                      | 0.00           | 0.0%               |
| 4) Ancillary Services  | 4000-4999      |                  | 0.00                      | 0.00           | 0.0%               |
| 5) Community Services  | 5000-5999      |                  | 0.00                      | 0.00           | 0.0%               |
| 6) Enterprise  | 6000-6999      |                  | 28,870.00                 | 4,500.00       | -84.4%             |
| 7) General Administration  | 7000-7999      |                  | 0.00                      | 0.00           | 0.0%               |
| 8) Plant Services  | 8000-8999      |                  | 0.00                      | 0.00           | 0.0%               |
| 9) Other Outgo   | 9000-9999      | Except 7600-7699 | 0.00                      | 0.00           | 0.0%               |
| 10) TOTAL, EXPENSES  |                |                  | 28,870.00                 | 4,500.00       | -84.4%             |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b> |                |                  | (27,870.00)               | (3,500.00)     | -87.4%             |
| <b>D. OTHER FINANCING SOURCES/USES</b>   |                |                  |                           |                |                    |
| 1) Interfund Transfers   |                |                  |                           |                |                    |
| a) Transfers In  |                | 8900-8929        | 20,000.00                 | 0.00           | -100.0%            |
| 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   |                |                  | 20,000.00                 | 0.00           | -100.0%            |
| <b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>   |                |                  | (7,870.00)                | (3,500.00)     | -55.5%             |
| <b>F. NET POSITION</b>   |                |                  |                           |                |                    |
| 1) Beginning Net Position  |                |                  |                           |                |                    |
| a) As of July 1 - Unaudited  |                | 9791             | 107,510.00                | 99,640.00      | -7.3%              |
| b) Audit Adjustments   |                | 9793             | 0.00                      | 0.00           | 0.0%               |
| c) As of July 1 - Audited (F1a + F1b)  |                |                  | 107,510.00                | 99,640.00      | -7.3%              |
| d) Other Restatements  |                | 9795             | 0.00                      | 0.00           | 0.0%               |
| e) Adjusted Beginning Net Position (F1c + F1d)   |                |                  | 107,510.00                | 99,640.00      | -7.3%              |
| 2) Ending Net Position, June 30 (E + F1e)  |                |                  | 99,640.00                 | 96,140.00      | -3.5%              |
| Components of Ending Net Position  |                |                  |                           |                |                    |
| a) Net Investment in Capital Assets  |                | 9796             | 0.00                      | 0.00           | 0.0%               |
| b) Restricted Net Position   |                | 9797             | 99,640.00                 | 96,140.00      | -3.5%              |
| c) Unrestricted Net Position   |                | 9790             | 0.00                      | 0.00           | 0.0%               |

| Resource                       | Description            | 2021-22<br>Estimated Actuals | 2022-23<br>Budget |
|--------------------------------|------------------------|------------------------------|-------------------|
| 9010                           | Other Restricted Local | 99,640.00                    | 96,140.00         |
| Total, Restricted Net Position |                        | 99,640.00                    | 96,140.00         |

Budget, July 1  
Estimated Actuals 2021-22

**Technical Review Checks**

Phase - All

Display - All Technical Checks

Escalon Unified

San Joaquin County

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

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

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

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

**IMPORT CHECKS**

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

**Passed**

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

**Passed**

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

**Passed**

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

**Passed**

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

**Passed**

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

**Passed**

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

**Passed**

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

**Passed**

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

**Passed**

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

**Passed**

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

**Passed**

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

**Passed**

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

**Passed**

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

**Passed**

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

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

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

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

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

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

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

## **GENERAL LEDGER CHECKS**

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

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

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

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

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

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

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

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

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

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

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

|  |                      |
|--|----------------------|
| <b>EPA-CONTRIB - (Fatal)</b> - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400).   | <b><u>Passed</u></b> |
| <b>LOTTERY-CONTRIB - (Fatal)</b> - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).   | <b><u>Passed</u></b> |
| <b>PASS-THRU-REV=EXP - (Warning)</b> - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.   | <b><u>Passed</u></b> |
| <b>SE-PASS-THRU-REVENUE - (Warning)</b> - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.  | <b><u>Passed</u></b> |
| <b>EXCESS-ASSIGN-REU - (Fatal)</b> - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). | <b><u>Passed</u></b> |
| <b>UNASSIGNED-NEGATIVE - (Fatal)</b> - Unassigned/Unappropriated Balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.  | <b><u>Passed</u></b> |
| <b>UNR-NET-POSITION-NEG - (Fatal)</b> - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.   | <b><u>Passed</u></b> |
| <b>RS-NET-POSITION-ZERO - (Fatal)</b> - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.   | <b><u>Passed</u></b> |
| <b>EFB-POSITIVE - (Warning)</b> - All ending fund balances (Object 979Z) should be positive by resource, by fund.  | <b><u>Passed</u></b> |
| <b>OBJ-POSITIVE - (Warning)</b> - All applicable objects should have a positive balance by resource, by fund.  | <b><u>Passed</u></b> |
| <b>REV-POSITIVE - (Warning)</b> - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.  | <b><u>Passed</u></b> |
| <b>EXP-POSITIVE - (Warning)</b> - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.  | <b><u>Passed</u></b> |
| <b>AR-AP-POSITIVE - (Warning)</b> - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund.   | <b><u>Passed</u></b> |
| <b>CEFB-POSITIVE - (Fatal)</b> - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund.  | <b><u>Passed</u></b> |
| <b>NET-INV-CAP-ASSETS - (Warning)</b> - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund.  | <b><u>Passed</u></b> |

## **SUPPLEMENTAL CHECKS**

|  |                      |
|--|----------------------|
| <b>ASSET-ACCUM-DEPR-NEG - (Fatal)</b> - In Form ASSET, accumulated depreciation and amortization for governmental and business-type activities must be zero or negative. | <b><u>Passed</u></b> |
|--|----------------------|

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

**Passed**

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

**Passed**

## **EXPORT VALIDATION CHECKS**

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

**Passed**

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

**Passed**

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

**Passed**

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

**Passed**

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

**Passed**

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

**Passed**

Budget, July 1  
Budget 2022-23

**Technical Review Checks**

Phase - All

Display - All Technical Checks

Escalon Unified

San Joaquin County

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

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

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

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

**IMPORT CHECKS**

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

**Passed**

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

**Passed**

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

**Passed**

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

**Passed**

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

**Passed**

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

**Passed**

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

**Passed**

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

**Passed**

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

**Passed**

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

**Passed**

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

**Passed**

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

**Passed**

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

**Passed**

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

**Passed**



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

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

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

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

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

## **GENERAL LEDGER CHECKS**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## **SUPPLEMENTAL CHECKS**

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

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

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

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

## **EXPORT VALIDATION CHECKS**

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

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