

WASHINGTON UNIFIED SCHOOL DISTRICT

1

2022-2023

July 1 Budget

Superintendent:

Randy Morris

CBO

Chris Vaz

Governing Board:

Darrell Carter, President

Steven Barra, Vice President

Eddie Ruiz, Clerk

Mark Aguilar, Member

Anna Campbell, Member

Henry Hendrix, Member

Terry Ruiz, Member



Introduction: July 1 Budget Report

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- 2022-23 Budget Report was prepared using the most current information:
 - Governor's May Revise Proposal, 2022-23
 - School Services of California-Financial Projection Dartboard
 - 2021-22 Estimated Actuals/2022-23 projected spending
 - LCFF Calculator, 2022-2023 modeling version 23.1b – April 18, 2022
- Multi-Year Projections are included in the Budget Report. Board approval confirms that the district will be:
 - Solvent and able to meet its financial obligations for the current fiscal year, and the next two fiscal years
 - WUSD is filing a **POSITIVE** CERTIFICATION for the July 1 Budget 2022-2023

Introduction: July 1 Budget Report

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○ 2022-23 Original Budget

- Assumptions Developed in 2021-22, District Finance Staff
- Built in Financial Database: April to June, 2022
- Includes Expenditures Listed in the Local Control Accountability Plan (LCAP)

○ 2022-2023 First Interim Report:

- Changes Since July 1, 2022 – October 31, 2022

● 2022-2023 Second Interim Report:

- Changes Since November 1, 2022 – January 31, 2023

Fund Balance:

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Description:	2021-2022 Second Interim Budget Report	2022-2023 July 1 Budget Report	Dollar Change:
Revenue, Total:	\$55,743,789	\$52,475,512	-\$3,268,277
<u>Expenditures, Total:</u>	<u>\$55,257,644</u>	<u>\$50,409,079</u>	<u>-\$4,848,565</u>
Excess(Deficiency):	\$486,145	\$2,066,433	\$1,580,288
Transfers In:	\$0	\$0	\$0
* Increase(Decrease), Fund Balance:	\$486,145	\$2,066,433	\$1,580,288
Beginning Fund Balance:	\$6,523,919	\$7,010,064	
Ending Fund Balance:	\$7,010,064	\$9,076,497	

Summary of Changes, Revenue:

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Description (General Fund):	2021-2022 Second Interim Budget Report	2022-2023 July 1 Budget Report	Dollar Change:	Percent Change:
Revenue				
LCFF Sources:	\$32,891,289	\$34,920,235	\$2,028,946	6.2%
Federal Revenues	\$13,936,085	\$11,834,465	-\$2,101,620	-15.1%
State Revenues	\$5,713,627	\$3,870,722	-\$1,842,905	-32.3%
<u>Local Revenues</u>	<u>\$3,202,788</u>	<u>\$1,850,090</u>	<u>-\$1,352,698</u>	<u>-42.2%</u>
	\$55,743,789	\$52,475,512	-\$3,268,277	

Detail of Changes, Revenue:

6

Description (General Fund):	Description:	Amount
LCFF Sources:	Adjusting the LCFF computation percentages based on the Governor's May Revised Budget	\$2,028,946
	Net, Misc. Adjustments	
	Total Dollar Change, LCFF Sources:	\$2,028,946
Federal Revenues:		
	COVID-19 One-Time Money	-\$2,101,620
	Net, Misc. Adjustments	
	Total Dollar Change, Federal Revenues: -\$2,101,620	

Detail of Changes, Revenue:

7

Description (General Fund):	Description:	Amount
State Revenue:	COVID-19 One-Time Money	-\$1,842,905
	Net, Misc. Adjustments	
	Total Dollar Change, State Revenue: -\$1,842,905	
Local Revenue:		
	Net, One-Time Grants Ending – SEP from CARB	-\$1,352,698
	Total Dollar Change, Local Revenue: -\$1,352,698	

Summary of Changes, Expenses:

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Description (General Fund):	2021-2022 Second Interim Budget Report	2022-2023 July 1 Budget Report	Dollar Change:	Percent Change:
Expenses				
Certificated Salaries:	\$16,427,547	\$15,969,803	-\$457,744	-2.8%
Classified Salaries:	\$6,042,729	\$5,865,663	-\$177,066	-2.9%
Employee Benefits:	\$12,677,202	\$10,693,880	-\$1,983,322	-15.6%
Supplies & Materials:	\$2,984,660	\$2,646,089	-\$338,571	-11.3%
Services/Operating:	\$7,437,342	\$6,844,361	-\$592,981	-8.0%
Capital Outlay:	\$8,354,857	\$7,011,517	-\$1,343,340	-16.1%
<u>Other Outgo:</u>	<u>\$1,333,307</u>	<u>\$1,377,766</u>	<u>\$44,459</u>	<u>3.3%</u>
TOTAL:	\$55,257,644	\$50,409,079	\$4,848,565	-8.8%

Detail of Changes, Personnel:

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Description (General Fund):	Description:	Amount
Certificated Salaries:	Decrease: Staffing Adjustments due to additional Federal COVID-19 Money	-\$457,744
	Total Dollar Change, Certificated Salaries:	-\$457,744
Classified Salaries:	Decrease: Staffing Adjustments due to additional Federal COVID-19 Money	-\$177,066
	Total Dollar Change, Classified Salaries:	-\$177,066
Employee Benefits:	Decrease: Statutory and Health and Welfare Adjustments based on the Staffing Adjustments and reduction in STRS On-Behalf Adjustment	-\$1,983,322
	Total Dollar Change, Employee Benefits:	-\$1,983,322

Detail of Changes – Non-Personnel Expenses:

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Description:	Description:	Amount
Supplies & Materials:	Decrease: Supplies & Materials due to Federal COVID-19 Money Spent	-\$338,571
	Total Dollar Change, Supplies/Materials:	-\$338,571
Services & Operating:	Increase: Services due to Federal Emergency Assistance Money	-\$592,981
	Total Dollar Change, Services & Operating:	-\$592,981
Capital Outlay:	Equipment & Construction (One-Time purchases)	-\$1,343,340
	Total Dollar Change, Capital Outlay:	-\$1,343,340
Other Outgo:	Increase: Due to Transfer out of General Fund	\$44,459
	Total Dollar Change, Other Outgo:	\$44,459

MULTI-YEAR PROJECTION – General Fund

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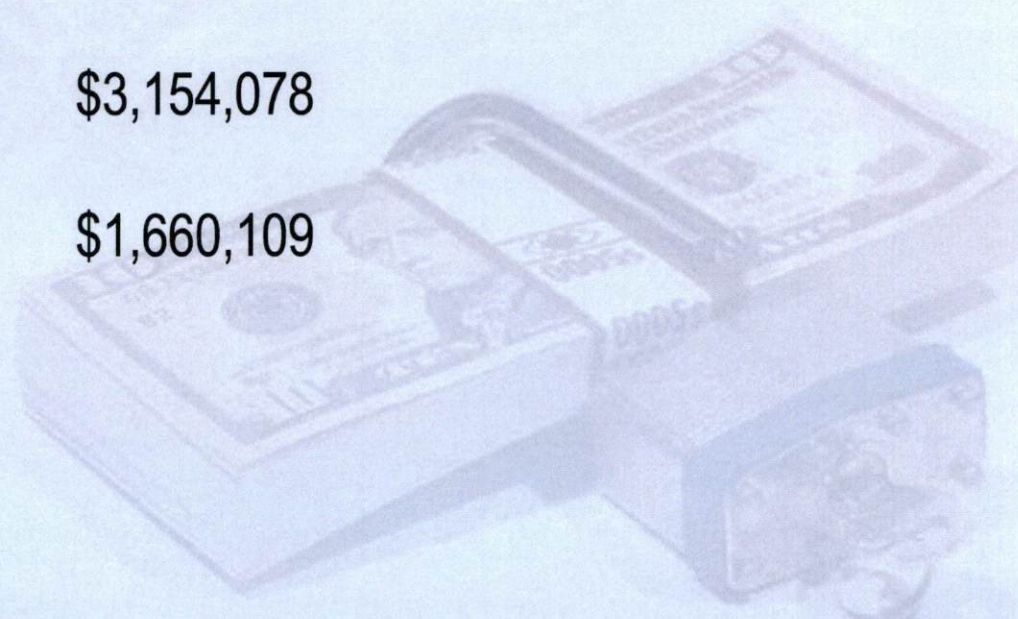
	2022-2023	2023-2024	2024-2025
REVENUES	\$52,475,512	\$46,322,539	\$47,963,493
EXPENDITURES/TRANSFERS OUT	<u>\$50,409,079</u>	<u>\$44,161,505</u>	<u>\$45,671,697</u>
Excess(Deficiency):	\$2,066,432	\$2,161,034	\$2,291,796
Beginning Balance	\$7,010,064	\$9,076,496	\$11,237,530
Ending Balance	\$9,076,496	\$11,237,530	\$13,529,326
Restricted/Non-Spendable Balance:	\$2,457,763	\$1,903,040	\$1,378,501
Assigned Fund Balance:	\$5,106,460	\$8,009,644	\$10,780,674
Reserve, Economic Uncert. (3%)	\$1,512,273	\$1,324,846	\$1,370,151
Available Reserves, Fund 01	\$6,618,733	\$9,334,490	\$12,150,825
Requirement Met?	YES	YES	YES
Total Reserves By Percent:	13.13%	21.24%	26.60%

Other Funds

Ending Balance June 30, 2022

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- 12 - Child Development Fund \$0
- 13 - Cafeteria Fund \$147,288
- 21 - Building Fund \$14,569,862
- 25 - Capital Facilities Fund (Developer Fees) \$595,133
- 40 - Special Reserve Fund \$3,154,078
- 51 - Bond Repayment Fund \$1,660,109



- **Governor's May Revised 2022-23 State Budget Proposal**
- **Ongoing review/development of 2022-23 District Budget**
- **2022-23 LCAP and District 2022-23 Budget Hearing: May, 2022**
- **2022-23 LCAP and District 2022-23 Budget Approval: June, 2022**
- **2022-23 First Interim: December 2022**
- **2022-23 LCAP Report to the Board: December 2022**
- **2022-23 Financial Audit: Due December 15, 2022**
- **Governor's January Budget Proposal: 2023-24 State Budget**
- **2022-23 Second Interim Report: Due March 2023**
- **Governor's May Revised 2023-24 State Budget Proposal**

Recommendation:

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Approval the 2022-23 July 1 Budget Report



Budget, July 1
FINANCIAL REPORTS
2022-23 Budget
School District Certification

10 76778 0000000
Form CB
D8BWRGJM7S(2022-23)

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: Washington Unified
District Office

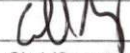
Place: Washington
Unified District
Office

Date: June 17, 2022

Date: June 22, 2022

Time: 05:30 PM

Adoption
Date: June 22, 2022

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

Contact person for additional information on the budget reports:

Name: Chris Vaz

Telephone: (559) 495-5600

Title: Chief Business
Official

E-mail: cvaz@wusd.ws

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:

We are a member of the Fresno County Self-Insurance Group (FCSIG).

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

Signed

Date of Meeting: Jun 22, 2022

Clerk/Secretary of the Governing Board

(Original signature required)

For additional information on this certification, please contact:

Name:	Chris Vaz
Title:	Chief Business Official
Telephone:	(559) 495-5600
E-mail:	cvaz@wusd.ws

ANNUAL BUDGET REPORT:

July 1, 2022 Budget Adoption

Insert "X" in applicable boxes:

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


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

Budget available for
inspection at:

Place: Washington Unified
District Office

Date: June 17, 2022

Adoption
Date: June 22, 2022

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

Public Hearing:

Place: Washington
Unified District
Office

Date: ~~June 22, 2022~~

Time: 05:30 PM 4:00 PM

June 21, 2022

Contact person for additional information on the budget reports:

Name: Chris Vaz

Telephone: (559) 495-5600

Title: Chief Business
Official

E-mail: cvaz@wusd.ws



Jim A. Yovino
Superintendent

fresno county superintendent of schools

REQUEST FOR BUDGET ROLLOVER

DISTRICT NUMBER 75 DATE REQUESTED 06/22/2022

SCHOOL DISTRICT Washington Unified School District

REQUESTED BY Chris Vaz
(PLEASE PRINT)

SIGNATURE 

JULY 1 BUDGET	FIRST INTERIM	SECOND INTERIM	UNAUDITED ACTUALS
<input type="checkbox"/> Roll PY Est Actuals	<input type="checkbox"/> Roll CY Budget to Revised	<input type="checkbox"/> Roll CY Budget to Revised	<input type="checkbox"/> Roll PY Ending Balance to CY Beginning Balance
<input checked="" type="checkbox"/> Roll Original Budget	Check all that apply		<input type="checkbox"/> Roll CY Budget to Revised

COUNTY OFFICE USE BELOW

DATE ROLLED _____ CONTROL NO. _____

ROLLED BY _____
(PLEASE PRINT)

SIGNATURE _____

RESERVE PERCENTAGE _____ %

REQUIRED RESERVE _____ %

SCAN AND E-MAIL

ATTENTION: Robin Van Dyke (DFS Team)

STUDIES/REPORTS INDICATING FISCAL DISTRESS (AB 2756)

District: Washington Unified School District

Date: June 22, 2022

Please check one:



The district does not have any reports that show signs of fiscal distress.



The district has and is submitting the following reports that show signs of fiscal distress:

1) Report Title: _____

Prepared by: _____

Date: _____ Copy attached ☐

2) Report Title: _____

Prepared by: _____

Date: _____ Copy attached ☐

3) Report Title: _____

Prepared by: _____

Date: _____ Copy attached ☐

4) Report Title: _____

Prepared by: _____

Date: _____ Copy attached ☐

Signature: _____


Chief Business Official

Date: June 22, 2022

Please submit this form and any accompanying reports
to: your District Finance Team at the
Fresno County Superintendent of Schools

Washington Unified School District

Budget Assumptions

2022/2023 July 1 Budget

General Information:

We use the SSC dashboard and FCMAT LCFF calculator for all estimated percentages.

Current Year (22/23):

Revenue:

Revenue Limit:

The LCFF revenue is computed from the FCMAT LCFF calculator. Property taxes are based on the Treasurer's Office projections. The ADA is also from the FCMAT LCFF calculator.

Federal Revenue:

Most federal revenue is based on estimated allocations based on current year actuals. Also the rest of our known COVID-19 funds that have not yet been received are added to this year's budget.

State Revenue:

State revenue reflects the state awards. Lottery reflects the SSC amount. Also the rest of our known COVID-19 funds that have not yet been received are added to this year's budget.

Local Revenue:

The majority of the local revenue is from ROP, Community Redevelopment and Special Education from the SELPA. These amounts reflect the best estimates for those programs. It also reflects the changes of one-time local grants as well as their related expenses.

Expenditures:

For all expenditures, any increase in the payroll will be offset by reductions in other places in the budget or increases in categorical funding. 1.5% Step & Class for all employees paid from LCFF increased revenue. Employee benefits are estimated at 5% subject to changes in payroll changes. This covers any changes in statutory benefits and health benefits.

Reserve:

Our board has committed certain items and certain funds for specific purposes. They have authorized our superintendent to assign and unassign other items as his discretion.

Next Year (23/24):

Revenue:

Revenue Limit:

In 23/24, LCFF reflects the conservative recommendations of SSC and the ADA reflects the 22/23 estimated P-2 ADA.

Federal Revenue:

We expect a large decrease of COVID-19 one-time revenue received from the prior year.

State Revenue:

SSC Dartboard It also reflects the decrease of COVID-19 one-time revenue received in the prior year.

Local Revenue:

We expect that local revenue to balance to the same amount. Interest has also been steady.

Expenditures:

For all expenditures, any increase in the payroll will be offset by reductions in other places in the budget or increases in categorical funding. 1.5% Step & Class for all employees paid from LCFF increased revenue. Employee benefits are estimated at 5% subject to changes in payroll changes. This covers any changes in statutory benefits and health benefits.

Future Years:

Revenue:

Revenue Limit:

In 24/25, LCFF reflects the conservative recommendations of SSC and the ADA reflects the estimated 22/23 estimated P-2 ADA.

Federal Revenue:

We expect a small Federal funding increase of 2% due to the recent pattern of Federal funding. It also reflects the decrease of COVID-19 one-time revenue received in the prior year.

State Revenue:

SSC Dartboard

Local Revenue:

We expect that local revenue to balance to the same amount. Interest has also been steady.

Expenditures:

For all expenditures, any increase in the payroll will be offset by reductions in other places in the budget or increases in categorical funding. 1.5% Step & Class for all employees paid from LCFF increased revenue. Employee benefits are estimated at 5% subject to changes in payroll changes. This covers any changes in statutory benefits and health benefits.

Fiscal Position Report
June 30, 2022
District Fund: 0100 General Fund
Restricted and Unrestricted

	Object Codes	Approved (a)	Revised (b)	Actuals To Date (c)	Working (d)	(b&d)) Difference (e)	(e&b)) % Diff
A. Revenues							
1) Revenue Limit Sources	8010-8099	31,991,030.00	32,891,289.00	37,285,262.66	32,843,463.00	47,826.00	0.00
2) Federal Revenues	8100-8299	11,614,556.00	13,936,085.00	7,926,879.98	13,348,054.00	588,031.00	0.00
3) Other State Revenues	8300-8599	4,384,569.60	5,713,627.00	4,470,578.96	5,125,034.00	588,593.00	0.00
4) Other Local Revenues	8600-8799	1,428,339.00	3,202,787.94	2,306,331.87	3,450,398.34	(247,610.40)	0.00
5) Total, Revenues		49,418,494.60	55,743,788.94	51,989,053.47	54,766,949.34	0.00	0.00
B. Expenditures							
1) Certificated Salaries	1000-1999	14,575,535.00	16,427,546.82	15,216,267.31	16,458,022.82	(30,476.00)	0.00
2) Classified Salaries	2000-2999	5,170,229.00	6,042,729.42	5,588,503.31	6,049,615.42	(6,886.00)	0.00
3) Employee Benefits	3000-3999	11,690,548.00	12,677,201.46	9,908,025.80	12,652,051.46	25,150.00	0.00
4) Books and Supplies	4000-4999	2,101,945.94	2,984,660.14	2,019,976.18	3,115,497.14	(130,837.00)	0.00
5) Services, Oth Oper Exp	5000-5999	6,418,208.48	7,437,342.34	5,173,103.55	7,353,341.38	84,000.96	0.00
6) Capital Outlay	6000-6599	7,040,747.60	8,354,857.14	1,986,324.02	8,738,570.14	(383,713.00)	0.00
7) Other Outgo (Excluding						0.00	0.00
Direct Support/	7100-7299	705,030.00	705,905.00	303,270.00	705,905.00	0.00	0.00
Indirect Costs)	7400-7499	602,718.00	584,857.00	584,328.65	584,857.00	0.00	0.00
8) Direct/Indirect Support	7300-7399	(87,586.00)	(87,586.00)	0.00	(545,395.00)	457,809.00	-5.00
9) Total Expenditures		48,217,376.02	55,127,513.32	40,779,798.82	55,112,465.36	0.00	0.00
C. Excess (Deficiency) of Revenues							
1) Excess (Deficiency) of Revenues		1,201,118.58	616,275.62	11,209,254.65	(345,516.02)	0.00	0.00
D. Other Financing Sources/Uses							
1) Transfers		0.00	0.00	0.00	0.00	0.00	0.00
a) Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00
b) Transfers Out	7610-7629	130,131.00	130,131.00	0.00	130,131.00	0.00	0.00
2) Other Sources/Uses						0.00	0.00
a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00
3) Contributions	8980-8999	0.00	0.00	0.00	3,063.00	(3,063.00)	0.00
4) Total, Other Financing Sources/Uses		(130,131.00)	(130,131.00)	0.00	(127,068.00)	0.00	0.00
E. Net Increase (Decrease) In Fund Balance							
1) Net Increase (Decrease) In Fund Balance		1,070,987.58	486,144.62	11,209,254.65	(472,584.02)	0.00	0.00
F. Fund Balance, Reserves							
a) As of July 1 - Unaudited	9791	4,984,350.13	6,523,919.19	6,523,919.19	6,523,919.19	0.00	0.00
b) Audit Adjustments	9793	0.00	0.00	0.00	0.00	0.00	0.00
c) Other Restatements	9795	0.00	0.00	0.00	0.00	0.00	0.00
d) Net Beginning Balance		4,984,350.13	6,523,919.19	6,523,919.19	6,523,919.19	0.00	0.00
4) Ending Balance		6,055,337.71	7,010,063.81	17,733,173.84	6,051,335.17	0.00	0.00
a) Reserve for		0.00	0.00	0.00	0.00	0.00	0.00
Revolving Cash	9711	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9712	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9713	0.00	0.00	0.00	0.00	0.00	0.00
All Others	9719	0.00	0.00	0.00	0.00	0.00	0.00
General Reserve	9730	0.00	0.00	0.00	0.00	0.00	0.00

Fiscal Position Report
June 30, 2022
District Fund: 0100 General Fund
Restricted and Unrestricted

	Object Codes	Approved (a)	Revised (b)	Actuals To Date (c)	Working (d)	(b&d)) Difference (e)	(e&b)) % Diff
Legally Restrctd. Balance	9740	0.00	0.00	0.00	0.00	0.00	0.00
b) Designated Amounts						0.00	0.00
Economic Uncertainties	9770	0.00	0.00	0.00	0.00	0.00	0.00
Unrealized Gains & CCT	9775	0.00	0.00	0.00	0.00	0.00	0.00
c) Undesignated/Unappropriated		6,055,337.71	7,010,063.81	17,733,173.84	6,051,335.17	0.00	0.00
) Beginning Fund Balance						0.00	0.00
3. Assets							
) Cash						0.00	0.00
a) in County Treasury	9110	0.00	0.00	18,756,467.11	0.00	0.00	0.00
1) Fair Val.Adj to CCT	9111	0.00	0.00	0.00	0.00	0.00	0.00
b) in Banks	9120	0.00	0.00	4,000.00	0.00	0.00	0.00
c) in Revolving Fund	9130	0.00	0.00	10,000.00	0.00	0.00	0.00
d) with Fiscal Agent	9135	0.00	0.00	0.00	0.00	0.00	0.00
e) collections awaiting dpst.	9140	0.00	0.00	0.00	0.00	0.00	0.00
) Investments	9150	0.00	0.00	0.00	0.00	0.00	0.00
) Accounts Receivable	9200	0.00	0.00	0.00	0.00	0.00	0.00
) Due from Grantor Government	9290	0.00	0.00	0.00	0.00	0.00	0.00
) Due from Other Funds	9310	0.00	0.00	170,000.00	0.00	0.00	0.00
) Stores	9320	0.00	0.00	438.31	0.00	0.00	0.00
) Prepaid Expenses	9330	0.00	0.00	5,000.00	0.00	0.00	0.00
) Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00
) Fixed Assets	9400	0.00	0.00	0.00	0.00	0.00	0.00
0) Total Assets		0.00	0.00	18,945,905.42	0.00	0.00	0.00
1. Deferred Outflows Of Resources							
1) Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00
2) Total Deferred Outflows		0.00	0.00	0.00	0.00	0.00	0.00
2. Liabilities							
1) Accounts Payable	9500	0.00	0.00	1,234,412.83	0.00	0.00	0.00
2) Due to Grantor Governments	9590	0.00	0.00	0.00	0.00	0.00	0.00
3) Due to Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00
4) Due to Student Groups	9620	0.00	0.00	0.00	0.00	0.00	0.00
5) Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00
6) Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00
7) Long-Term Liabilities	9660	0.00	0.00	0.00	0.00	0.00	0.00
8) Suspense Clearing	9910	0.00	0.00	(21,681.25)	0.00	0.00	0.00
9) Total Liabilities		0.00	0.00	1,212,731.58	0.00	0.00	0.00
3. Deferred Inflows Of Resources							
1) Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00
2) Total Deferred Inflows		0.00	0.00	0.00	0.00	0.00	0.00
4. Fund Equity							
Ending Fund Balance, June 30		0.00	0.00	17,733,173.84	0.00	0.00	0.00
must agree with line F2 (G10+H2)-(I9+J2)		0.00	0.00	0.00	0.00	0.00	0.00

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

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

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

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

*Average daily attendance (ADA)

OTHER PLANNING FACTORS						
Factors		2021-22	2022-23	2023-24	2024-25	2025-26
California CPI		6.55%	6.11%	3.14%	1.97%	2.31%
California Lottery	Unrestricted per ADA	\$163	\$163	\$163	\$163	\$163
	Restricted per ADA	\$65	\$65	\$65	\$65	\$65
Mandate Block Grant (District)	Grades K-8 per ADA	\$32.79	\$34.94	\$36.82	\$38.30	\$39.72
	Grades 9-12 per ADA	\$63.17	\$67.31	\$70.93	\$73.78	\$76.52
Mandate Block Grant (Charter)	Grades K-8 per ADA	\$17.21	\$18.34	\$19.33	\$20.11	\$20.86
	Grades 9-12 per ADA	\$47.84	\$50.98	\$53.72	\$55.88	\$57.96
Interest Rate for Ten-Year Treasuries		2.17%	3.71%	3.25%	3.08%	3.10%
CalSTRS Employer Rate ⁵		16.92%	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate ⁵		22.91%	25.37%	25.20%	24.60%	23.70%
Unemployment Insurance Rate ⁶		0.50%	0.50%	0.20%	0.20%	0.20%
Minimum Wage ⁷		\$15.00	\$15.50	\$16.00	\$16.40	\$16.70

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

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

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

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

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

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

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

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

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	34,920,235.00	4.51%	36,494,828.00	3.95%	37,936,192.00
2. Federal Revenues	8100-8299	81,400.00	0.00%	81,400.00	0.00%	81,400.00
3. Other State Revenues	8300-8599	623,109.00	0.00%	623,109.00	0.00%	623,109.00
4. Other Local Revenues	8600-8799	79,895.00	-6.91%	74,375.00	0.00%	74,375.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(2,055,430.28)	0.00%	(2,055,431.00)	0.00%	(2,055,432.00)
6. Total (Sum lines A1 thru A5c)		33,649,208.72	4.66%	35,218,281.00	4.09%	36,659,644.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				12,096,480.00		12,277,927.00
b. Step & Column Adjustment				181,447.00		184,169.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	12,096,480.00	1.50%	12,277,927.00	1.50%	12,462,096.00
2. Classified Salaries						
a. Base Salaries				4,235,920.00		4,299,459.00
b. Step & Column Adjustment				63,539.00		64,492.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,235,920.00	1.50%	4,299,459.00	1.50%	4,363,951.00
3. Employee Benefits	3000-3999	8,174,737.00	5.00%	8,583,474.00	5.00%	9,012,648.00
4. Books and Supplies	4000-4999	1,453,291.14	6.88%	1,553,291.00	6.44%	1,653,291.00
5. Services and Other Operating Expenditures	5000-5999	4,406,323.48	2.27%	4,506,323.00	2.22%	4,606,323.00
6. Capital Outlay	6000-6999	549,272.00	-45.38%	300,000.00	116.67%	650,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	966,273.00	-4.27%	925,000.00	0.00%	925,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(229,653.00)	8.86%	(250,000.00)	0.00%	(250,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	420,000.00	0.00%	420,000.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		31,652,643.62	3.04%	32,615,474.00	3.76%	33,843,309.00

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		1,996,565.10		2,602,807.00		2,816,335.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		4,735,117.45		6,731,682.55		9,334,489.55
2. Ending Fund Balance (Sum lines C and D1)		6,731,682.55		9,334,489.55		12,150,824.55
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	5,106,460.51		8,009,643.55		10,780,673.55
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,512,273.00		1,324,846.00		1,370,151.00
2. Unassigned/Unappropriated	9790	112,949.04		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		6,731,682.55		9,334,489.55		12,150,824.55
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,512,273.00		1,324,846.00		1,370,151.00
c. Unassigned/Unappropriated	9790	112,949.04		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		1,625,222.04		1,324,846.00		1,370,151.00
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.						
The reduction in teacher hours is from COVID-19 additional tasks.						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	11,753,065.00	-60.10%	4,689,956.00	1.28%	4,750,000.00
3. Other State Revenues	8300-8599	3,247,613.00	-8.51%	2,971,292.00	4.70%	3,110,838.00
4. Other Local Revenues	8600-8799	1,770,194.86	-21.61%	1,387,579.00	0.00%	1,387,579.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	2,055,430.28	0.00%	2,055,431.00	0.00%	2,055,432.00
6. Total (Sum lines A1 thru A5c)		18,826,303.14	-41.02%	11,104,258.00	1.80%	11,303,849.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				3,873,323.00		3,931,423.00
b. Step & Column Adjustment				58,100.00		58,971.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,873,323.00	1.50%	3,931,423.00	1.50%	3,990,394.00
2. Classified Salaries						
a. Base Salaries				1,629,743.00		1,654,189.00
b. Step & Column Adjustment				24,446.00		24,813.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,629,743.00	1.50%	1,654,189.00	1.50%	1,679,002.00
3. Employee Benefits	3000-3999	2,519,143.00	5.66%	2,661,611.00	5.00%	2,794,692.00
4. Books and Supplies	4000-4999	1,192,798.00	-14.92%	1,014,863.00	4.93%	1,064,863.00
5. Services and Other Operating Expenditures	5000-5999	2,438,038.00	-32.75%	1,639,508.00	0.94%	1,655,000.00
6. Capital Outlay	6000-6999	6,462,245.00	-98.34%	107,450.00	0.00%	107,450.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	368,947.79	-28.89%	262,348.00	0.00%	262,348.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	142,067.00	1.72%	144,508.00	0.00%	144,508.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	130,131.00	0.00%	130,131.00	0.00%	130,131.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		18,756,435.79	-38.44%	11,546,031.00	2.45%	11,828,388.00

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		69,867.35		(441,773.00)		(524,539.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		2,274,946.36		2,344,813.71		1,903,040.71
2. Ending Fund Balance (Sum lines C and D1)		2,344,813.71		1,903,040.71		1,378,501.71
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	2,457,762.75		1,903,040.71		1,378,501.71
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(112,949.04)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,344,813.71		1,903,040.71		1,378,501.71
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

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	34,920,235.00	4.51%	36,494,828.00	3.95%	37,936,192.00
2. Federal Revenues	8100-8299	11,834,465.00	-59.68%	4,771,356.00	1.26%	4,831,400.00
3. Other State Revenues	8300-8599	3,870,722.00	-7.14%	3,594,401.00	3.88%	3,733,947.00
4. Other Local Revenues	8600-8799	1,850,089.86	-20.98%	1,461,954.00	0.00%	1,461,954.00
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)		52,475,511.86	-11.73%	46,322,539.00	3.54%	47,963,493.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				15,969,803.00		16,209,350.00
b. Step & Column Adjustment				239,547.00		243,140.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	15,969,803.00	1.50%	16,209,350.00	1.50%	16,452,490.00
2. Classified Salaries						
a. Base Salaries				5,865,663.00		5,953,648.00
b. Step & Column Adjustment				87,985.00		89,305.00
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	5,865,663.00	1.50%	5,953,648.00	1.50%	6,042,953.00
3. Employee Benefits	3000-3999	10,693,880.00	5.15%	11,245,085.00	5.00%	11,807,340.00
4. Books and Supplies	4000-4999	2,646,089.14	-2.95%	2,568,154.00	5.84%	2,718,154.00
5. Services and Other Operating Expenditures	5000-5999	6,844,361.48	-10.21%	6,145,831.00	1.88%	6,261,323.00
6. Capital Outlay	6000-6999	7,011,517.00	-94.19%	407,450.00	85.90%	757,450.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,335,220.79	-11.07%	1,187,348.00	0.00%	1,187,348.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(87,586.00)	20.44%	(105,492.00)	0.00%	(105,492.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	130,131.00	322.75%	550,131.00	0.00%	550,131.00
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)		50,409,079.41	-12.39%	44,161,505.00	3.42%	45,671,697.00

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		2,066,432.45		2,161,034.00		2,291,796.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		7,010,063.81		9,076,496.26		11,237,530.26
2. Ending Fund Balance (Sum lines C and D1)		9,076,496.26		11,237,530.26		13,529,326.26
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	2,457,762.75		1,903,040.71		1,378,501.71
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	5,106,460.51		8,009,643.55		10,780,673.55
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,512,273.00		1,324,846.00		1,370,151.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		9,076,496.26		11,237,530.26		13,529,326.26
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,512,273.00		1,324,846.00		1,370,151.00
c. Unassigned/Unappropriated	9790	112,949.04		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(112,949.04)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		1,512,273.00		1,324,846.00		1,370,151.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.00%		3.00%		3.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		2,297.75		2,405.64		2,399.45
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		50,409,079.41		44,161,505.00		45,671,697.00
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)		50,409,079.41		44,161,505.00		45,671,697.00
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)		1,512,272.38		1,324,845.15		1,370,150.91
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)		1,512,272.38		1,324,845.15		1,370,150.91
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

LCFF CALCULATOR

76778	5 digit District code or 7 digit School code (from the CDS code)	LEA: Washington Unified
NO	Is this calculation for a new charter school? (select from drop down list)	Projection Title: July 1 Budget
District	Projection Type	Created by:
		Email:
6/30/2022	Projection Date	Phone:

	PY3	PY2	PY1	CY	CY1	CY2	CY3	CY4
Washington Unified (76778)	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
(1) UNIVERSAL ASSUMPTIONS								
Supplemental Grant %	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
Concentration Grant (>55% population)	50.00%	50.00%	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%
Statutory COLA & Augmentation/Suspension <small>(prefilled as calculated by the Department of Finance, DOF)</small>	3.26%	0.00%	5.07%	9.85%	5.38%	4.02%	3.62%	3.58%
Statutory COLA	3.26%	2.31%	1.70%	6.56%	5.38%	4.02%	3.62%	3.58%
Augmentation/(COLA Suspension)	0.00%	-2.31%	3.37%	3.29%	0.00%	0.00%	0.00%	0.00%
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Transitional Kindergarten Add-on (2022-23 forward)				\$ -	\$ -	\$ -	\$ -	\$ -
EPA Entitlement as % of statewide adjusted Revenue Limit (Annual)	16.13801139%	70.06785065%	49.17914663%	49.17914663%				
EPA Entitlement as % of statewide adjusted Revenue Limit (P-2)	16.08698870%	70.06785065%	49.17914663%	49.17914663%				
Local EPA Accrual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local EPA Accrual - Prior Year								

Washington Unified (76778)		2019-20	020-21	021-22	022-23	023-24	024-25	025-26	026-27
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(2) CHARTER SCHOOL DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF

NEW CHARTER SCHOOLS

New Charter School Name:

Year that charter starts operation (select from drop down list): 2021-22

(a) TRANSFER OF IN-LIEU PROPERTY TAX

Note: Charter schools should contact sponsoring district(s) for In-lieu estimate

I-4 F-6 / F-7 In-Lieu of Property Tax	-	-	-				
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(b) UNDUPLICATED PUPIL PERCENTAGE (UPP)

A-1.2, A-2.2, A-3.2 Enrollment (second prior year)	-	-							
A-3.1, A-2.1, A-3.1 Enrollment (first prior year)	-	-							
A-1, A-2, A-3 Enrollment	-	-	-						
B-1.2, B-2.2, B-3.2 Unduplicated Pupil Count (second prior year)	-	-							
B-1.1, B-2.1, B-3.1 Unduplicated Pupil Count (first prior year)	-	-							
B-1, B-2, B-3 Unduplicated Pupil Count	-	-	-						
	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage
Single Year Unduplicated Pupil Percentage	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
C-1 Unduplicated Pupil Percentage (%)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

(c) CONCENTRATION GRANT FUNDING LIMITATION: District of Physical Location

Enter the unduplicated pupil percentage (UPP) of the district where the charter school is physically located. If the charter school has a physical location within the boundaries of more than one district, enter the highest district UPP of all locations.

D-3 Unduplicated Pupil Percentage (%)	0.00%	0.00%	0.00%					
Unduplicated Pupil Percentage: Supplemental Grant	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Unduplicated Pupil Percentage: Concentration Grant	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

(d) AVERAGE DAILY ATTENDANCE (ADA)

ADA used for the Transitional Kindergarten Add-on:
The calculator will determine the greater of current or prior year ADA for each year's funding calculation.

TK								
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ADA used for Base, Supplemental and Concentration Grant Calculations:
Enter P2 Data - Note: Charter School ADA is always funded on current year

B-1 Grades TK-3	-	-	-					
B-2 Grades 4-6	-	-	-					
B-3 Grades 7-8	-	-	-					
B-4 Grades 9-12	-	-	-					
SUBTOTAL ADA	-	-	-	-	-	-	-	-
RATIO: ADA to Enrollment	-	-	-	-	-	-	-	-

(e) OTHER LCFF ADJUSTMENTS

Miscellaneous Adjustments (line H-2), include adjustments for audit penalties and special legislation. Adjustments can be positive or negative.
Minimum State Aid Adjustments (Line J-5), captures adjustments for audit penalties and special legislation. Adjustments can be positive or negative.

H-2 Miscellaneous Adjustments	\$ -	\$ -	\$ -					
J-5 Minimum State Aid Adjustments	\$ -	\$ -	\$ -					

Washington Unified (76778)		2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
(3) SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF									
		YES	Is your district required to transfer in-lieu taxes to a charter school?						
		NO	Does your district have a necessary small school?						
(a) K-3 GRADE SPAN ADJUSTMENT FUNDING DETERMINATION									
Did your district meet the requirements of funding?		YES	YES	YES	YES	YES	YES	YES	YES
(b) PROPERTY TAXES									
C-1 A-6	Estimated Property Taxes (excluding RDA)	\$ 3,414,953	\$ 3,698,851	\$ 3,698,851	\$ 3,698,851	\$ 3,698,851	\$ 3,698,851	\$ 3,698,851	
B-5	Redevelopment Agency Local Revenue	\$ 1,242,389	\$ 1,527,835	\$ 1,335,077	\$ 1,335,077	\$ 1,335,077	\$ 1,335,077	\$ 1,335,077	
	Less In-Lieu Property Tax Transfer	\$ (397,192)	\$ (430,792)	\$ (429,610)	\$ (440,977)	\$ (441,977)	\$ (441,977)	\$ -	\$ -
	Total Local Revenue	\$ 4,260,150	\$ 4,795,894	\$ 4,604,318	\$ 4,592,951	\$ 4,591,951	\$ 4,591,951	\$ 5,033,928	\$ -
(c) OTHER LCFF ADJUSTMENTS									
If applicable, enter adjustments for special legislation, instructional time penalties, and class size penalties populated from the Class Size Penalties exhibit. Adjustments can be positive or negative.									
H-2	Miscellaneous Adjustments	\$ -	\$ -	\$ -					
J-5	Minimum State Aid Adjustments	\$ -	\$ -	\$ -					
(d) UNDUPLICATED PUPIL PERCENTAGE									
A-1.2 / A-3.2	District Enrollment (second prior year)	2,601	2,625						
A-1.1 / A-3.1	District Enrollment (first prior year)	2,625	2,686						
A-1 / A-3	District Enrollment	2,686	2,557	2,565	2,567	2,567	2,567	2,567	
A-2.2 / A-4.2	COE Enrollment (second prior year)	34	35						
A-2.1 / A-4.1	COE Enrollment (first prior year)	35	34						
A-2 / A-4	COE Enrollment	34	32	31	25	25	25	25	
	Total Enrollment	2,720	2,589	2,596	2,592	2,592	2,592	2,592	-
B-1.2 / B-3.2	District Unduplicated Pupil Count (second prior year)	2,362	2,354						
B-1.1 / B-3.1	District Unduplicated Pupil Count (first prior year)	2,354	2,382						
B-1 / B-3	District Unduplicated Pupil Count	2,382	2,308	2,243	2,243	2,243	2,243	2,243	
B-2.2 / B-4.2	COE Unduplicated Pupil Count (second prior year)	29	32						
B-2.1 / B-4.1	COE Unduplicated Pupil Count (first prior year)	32	30						
B-2 / B-4	COE Unduplicated Pupil Count	30	25	26	23	23	23	23	
	Total Unduplicated Pupil Count	2,412	2,333	2,269	2,266	2,266	2,266	2,266	-
		3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage
	Single Year Unduplicated Pupil Percentage	88.68%	90.11%	87.40%	87.42%	87.42%	87.42%	87.42%	0.00%
C-1	Unduplicated Pupil Percentage (%)	89.69%	89.48%	88.73%	88.31%	87.42%	87.42%	87.42%	0.00%

Washington Unified (76778)		2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
(e) AVERAGE DAILY ATTENDANCE (ADA)									
ADA used for the Transitional Kindergarten Add-on: The calculator will determine the greater of current or prior year ADA for each year's funding calculation.									
TK				25.00	42.00	59.00	76.00	76.00	76.00
ADA used for Base, Supplemental and Concentration Grant Calculations: Enter ADA by grade span. The calculator will determine the most advantageous funding option for each year's funding calculation.									
Current Year ADA: (P-2, Annual for Special Day Class Extended Year)									
B-1, D-6	Grades TK-3	575.02	575.02	485.07	509.60	526.40	526.40	526.40	
B-2, D-7	Grades 4-6	394.97	394.97	387.56	399.49	412.66	412.66	412.66	
B-3, D-8	Grades 7-8	298.37	298.37	236.44	248.43	256.62	256.62	256.62	
B-4, D-9	Grades 9-12	1,183.58	1,183.58	1,126.11	1,140.23	1,177.82	1,177.82	1,177.82	
TOTAL CURRENT YEAR ADA		2,451.94	2,451.94	2,235.18	2,297.75	2,373.50	2,373.50	2,373.50	-
Nonpublic School, NPS-Licensed Children Institutions, Community Day School: (Annual)									
E-1, D-17	Grades TK-3	-	-	-	-	-	-	-	
E-2, D-18	Grades 4-6	-	-	-	-	-	-	-	
E-3, D-19	Grades 7-8	0.16	0.16	0.40	0.40	0.40	0.40	0.40	
E-4, D-20	Grades 9-12	6.52	6.52	0.83	0.83	0.83	0.83	0.83	
TOTAL NPS-CDS (Annual)		6.68	6.68	1.23	1.23	1.23	1.23	1.23	-
District Basic Aid ADA funded outside of the LCFF (Court Ordered, Voluntary Tfr. & Open Enrollment) (For calculating EPA only; this ADA is not included in the LCFF funding calculation).									
DISTRICT TOTAL		2,458.62	2,458.62	2,236.41	2,298.98	2,374.73	2,374.73	2,374.73	-
County Operated Programs, e.g. Community School, Special Ed: (P-2 / Annual)									
E-6, E-11	Grades TK-3	7.63	7.63	5.87	5.87	5.87	5.87	5.87	
E-7, E-12	Grades 4-6	3.67	3.67	4.21	4.21	4.21	4.21	4.21	
E-8, E-13	Grades 7-8	1.32	1.32	1.70	1.70	1.70	1.70	1.70	
E-9, E-14	Grades 9-12	18.91	18.91	12.94	12.94	12.94	12.94	12.94	
COUNTY TOTAL		31.53	31.53	24.72	24.72	24.72	24.72	24.72	-
RATIO: District ADA-to-Enrollment		91.53%	96.15%	87.19%	89.56%	92.51%	92.51%	92.51%	0.00%
RATIO: County ADA-to-Enrollment		92.74%	98.53%	79.74%	98.88%	98.88%	98.88%	98.88%	0.00%
(f) PRIOR YEAR GUARANTEE ADJUSTMENT FOR CHARTER SHIFT									
If applicable, enter prior year ADA for students transferring to or from district-sponsored charter schools. Report the prior year ADA for these students in the current year field, using the grade span the students were enrolled in during the prior year.									
ADA transfer: Student from District to Charter (cross fiscal year)									
A-6	Grades TK-3	-	-	-	-	-	-	-	
A-7	Grades 4-6	-	-	-	-	-	-	-	
A-8	Grades 7-8	-	-	-	-	-	-	-	
A-9	Grades 9-12	-	-	-	-	-	-	-	
ADA transfer: Student from Charter to District (cross fiscal year)									
A-11	Grades TK-3	-	-	-	-	-	-	-	
A-12	Grades 4-6	-	-	-	-	-	-	-	
A-13	Grades 7-8	-	-	-	-	-	-	-	
A-14	Grades 9-12	-	-	-	-	-	-	-	
Difference		-	-	-	-	-	-	-	-

Washington Unified (76778) - July 1 Budget			6/30/2022			mv.23.1b						
LOCAL CONTROL FUNDING FORMULA - 2022-23 Proposed Budget Modeling						2020-21			2021-22			
LCFF ENTITLEMENT CALCULATION												
Calculation Factors	COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage	
	0.00%		0.00%		89.48% 89.48%		5.07%		0.00%		88.73% 88.73%	
	ADA	Base	Grade Span	Supplemental	Concentration	Total	ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	582.65	\$ 7,702	\$ 801	\$ 1,522	\$ 1,466	\$ 6,695,007	580.89	\$ 8,093	\$ 842	\$ 1,586	\$ 1,959	\$ 7,249,251
Grades 4-6	398.64	7,818		1,399	1,348	4,211,605	399.18	8,215		1,458	1,801	4,580,164
Grades 7-8	299.85	8,050		1,441	1,388	3,261,903	300.47	8,458		1,501	1,854	3,549,551
Grades 9-12	1,209.01	9,329	243	1,713	1,650	15,638,808	1,197.35	9,802	255	1,785	2,205	16,818,771
Subtract Necessary Small School ADA and Funding	-	-	-	-	-	-	-	-	-	-	-	-
Total Base, Supplemental, and Concentration Grant		\$ 21,296,785	\$ 760,493	\$ 3,947,370	\$ 3,802,675	\$ 29,807,323		\$ 22,258,207	\$ 794,433	\$ 4,090,921	\$ 5,054,176	\$ 32,197,737
NSS Allowance		-	-	-	-	-		-	-	-	-	-
TOTAL BASE	2,490.15	\$ 21,296,785	\$ 760,493	\$ 3,947,370	\$ 3,802,675	\$ 29,807,323	2,477.89	\$ 22,258,207	\$ 794,433	\$ 4,090,921	\$ 5,054,176	\$ 32,197,737
ADD ONS:												
Targeted Instructional Improvement Block Grant						\$ -						\$ -
Home-to-School Transportation						645,726						645,726
Small School District Bus Replacement Program						-						-
Transitional Kindergarten (2022-23 forward)						-						-
ECONOMIC RECOVERY TARGET PAYMENT						-						-
LCFF ENTITLEMENT						\$ 30,453,049						\$ 32,843,463
STATE AID CALCULATION												
Miscellaneous Adjustments						-						-
Adjusted LCFF Entitlement						30,453,049						32,843,463
Local Revenue (including RDA)						(4,795,894)						(4,604,318)
Gross State Aid						\$ 25,657,155						\$ 28,239,145
MINIMUM STATE AID CALCULATION												
			12-13 Rate	2020-21 ADA		N/A			12-13 Rate	2021-22 ADA		N/A
2012-13 RL/Charter Gen BG adjusted for ADA			\$ 6,743.74	2,490.15	\$ 16,792,924				\$ 6,743.74	2,477.89	\$ 16,710,246	
2012-13 NSS Allowance (deficit)			\$ -		-				\$ -		-	
Minimum State Aid Adjustments					-						-	
Less Current Year Property Taxes/In-Lieu					(4,795,894)						(4,604,318)	
Subtotal State Aid for Historical RL/Charter General BG					11,997,030						12,105,928	
Categorical funding from 2012-13 net of fair share reduction					3,996,336						3,996,336	
Charter School Categorical Block Grant adjusted for ADA			-	-	-				-	-	-	
Minimum State Aid Guarantee Before Proration Factor					15,993,366						16,102,264	
Proration Factor					0.00%						0.00%	
Minimum State Aid Guarantee					\$ 15,993,366						\$ 16,102,264	
CHARTER SCHOOL MINIMUM STATE AID OFFSET												
LCFF Entitlement						-					-	
Minimum State Aid plus Property Taxes including RDA						-					-	
Offset						-					-	
Minimum State Aid Prior to Offset						-					-	
Total Minimum State Aid with Offset						-					-	
GROSS STATE AID						\$ 25,657,155					\$ 28,239,145	
ADDITIONAL STATE AID						\$ -					\$ -	
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)						\$ 30,453,049					\$ 32,843,463	
Change Over Prior Year						0.45%	135,314		7.85%	2,390,414		
LCFF Entitlement Per ADA								12,229			13,255	
Per-ADA Change Over Prior Year						0.59%	72		8.39%	1,026		
Basic Aid Status (school districts only)								Non-Basic Aid			Non-Basic Aid	
LCFF SOURCES INCLUDING EXCESS TAXES												
			Increase	2020-21					Increase	2021-22		
State Aid			-40.49%	(9,452,679)	\$ 13,890,731				44.13%	6,130,470	\$ 20,021,201	
Education Protection Account					11,766,424						8,217,944	
Property Taxes Net of In-Lieu Transfers			12.58%	535,744	4,795,894				-3.99%	(191,576)	4,604,318	
Charter In-Lieu Taxes			0.00%	-	-				0.00%	-	-	
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)			-29.41%	(8,916,935)	\$ 30,453,049				19.50%	5,938,894	\$ 32,843,463	

Washington Unified (76778) - July 1 Budget						6/30/2022	mv.23.1b	mv.23.1b									
LOCAL CONTROL FUNDING FORMULA - 2022-23 Proposed Budget Modeling						2022-23						2023-24					
LCFF ENTITLEMENT CALCULATION																	
Calculation Factors	COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage			COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage					
	9.85%		0.00%		88.31% 88.31%			5.38%		0.00%		87.42% 87.42%					
	ADA	Base	Grade Span	Supplemental	Concentration	Total		ADA	Base	Grade Span	Supplemental	Concentration	Total				
Grades TK-3	550.91	\$ 8,890	\$ 925	\$ 1,734	\$ 2,125	\$ 7,532,889		532.27	\$ 9,368	\$ 974	\$ 1,808	\$ 2,179	\$ 7,627,197				
Grades 4-6	396.71	9,024		1,594	1,954	4,987,299		416.87	9,509		1,663	2,004	5,492,423				
Grades 7-8	279.83	9,291		1,641	2,012	3,621,970		258.72	9,791		1,712	2,063	3,509,826				
Grades 9-12	1,178.19	10,767	280	1,951	2,392	18,132,351		1,191.59	11,346	295	2,035	2,453	19,219,656				
Subtract Necessary Small School ADA and Funding	-	-	-	-	-	-		-	-	-	-	-	-				
Total Base, Supplemental, and Concentration Grant		\$ 23,762,949	\$ 839,483	\$ 4,345,282	\$ 5,326,795	\$ 34,274,509			\$ 25,003,230	\$ 869,950	\$ 4,523,667	\$ 5,452,255	\$ 35,849,102				
NSS Allowance		-	-	-	-	-			-	-	-	-	-				
TOTAL BASE	2,405.64	\$ 23,762,949	\$ 839,483	\$ 4,345,282	\$ 5,326,795	\$ 34,274,509		2,399.45	\$ 25,003,230	\$ 869,950	\$ 4,523,667	\$ 5,452,255	\$ 35,849,102				
ADD ONS:																	
Targeted Instructional Improvement Block Grant						\$ -							\$ -				
Home-to-School Transportation						645,726							645,726				
Small School District Bus Replacement Program						-							-				
Transitional Kindergarten (2022-23 forward)						-							-				
ECONOMIC RECOVERY TARGET PAYMENT												-					
LCFF ENTITLEMENT												\$ 34,920,235		\$ 36,494,828			
STATE AID CALCULATION																	
Miscellaneous Adjustments						-							-				
Adjusted LCFF Entitlement						34,920,235							36,494,828				
Local Revenue (including RDA)						(4,592,951)							(4,591,951)				
Gross State Aid						\$ 30,327,284							\$ 31,902,877				
MINIMUM STATE AID CALCULATION																	
			12-13 Rate	2022-23 ADA		N/A			12-13 Rate	2023-24 ADA		N/A					
2012-13 RL/Charter Gen BG adjusted for ADA			\$ 6,743.74	2,405.64		\$ 16,222,988			\$ 6,743.74	2,399.45		\$ 16,181,267					
2012-13 NSS Allowance (deficit)						-						-					
Minimum State Aid Adjustments						-						-					
Less Current Year Property Taxes/In-Lieu						(4,592,951)						(4,591,951)					
Subtotal State Aid for Historical RL/Charter General BG						11,630,037						11,589,316					
Categorical funding from 2012-13 net of fair share reduction						3,996,336						3,996,336					
Charter School Categorical Block Grant adjusted for ADA			-	-		-			-	-		-					
Minimum State Aid Guarantee Before Proration Factor						15,626,373						15,585,652					
Proration Factor						0.00%						0.00%					
Minimum State Aid Guarantee						\$ 15,626,373						\$ 15,585,652					
CHARTER SCHOOL MINIMUM STATE AID OFFSET																	
LCFF Entitlement						-						-					
Minimum State Aid plus Property Taxes Including RDA						-						-					
Offset						-						-					
Minimum State Aid Prior to Offset						-						-					
Total Minimum State Aid with Offset						-						-					
GROSS STATE AID						\$ 30,327,284						\$ 31,902,877					
ADDITIONAL STATE AID						\$ -						\$ -					
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)												\$ 34,920,235		\$ 36,494,828			
Change Over Prior Year			6.32%	2,076,772					4.51%	1,574,593							
LCFF Entitlement Per ADA						14,516						15,210					
Per-ADA Change Over Prior Year			9.51%	1,261					4.78%	694							
Basic Aid Status (school districts only)						Non-Basic Aid						Non-Basic Aid					
LCFF SOURCES INCLUDING EXCESS TAXES																	
				Increase		2022-23				Increase		2023-24					
State Aid			11.63%	2,327,768		\$ 22,348,969			42.75%	9,553,908		\$ 31,902,877					
Education Protection Account						7,978,315						-					
Property Taxes Net of In-Lieu Transfers			-0.25%	(11,367)		4,592,951			-0.02%	(1,000)		4,591,951					
Charter In-Lieu Taxes			0.00%	-		-			0.00%	-		-					
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)			7.05%	2,316,401		\$ 34,920,235			27.36%	9,552,908		\$ 36,494,828					

Washington Unified (76778) - July 1 Budget										mv23.1b		mv23.1b					
LOCAL CONTROL FUNDING FORMULA - 2022-23 Proposed Budget Modeling										2024-25		2025-26					
LCFF ENTITLEMENT CALCULATION																	
		COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage				COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage			
Calculation Factors		4.02%		0.00%		87.42% 87.42%				3.62%		0.00%		87.42% 87.42%			
		ADA	Base	Grade Span	Supplemental	Concentration	Total			ADA	Base	Grade Span	Supplemental	Concentration	Total		
Grades TK-3		532.27	\$ 9,745	\$ 1,013	\$ 1,881	\$ 2,267	\$ 7,933,997			532.27	\$ 10,098	\$ 1,050	\$ 1,949	\$ 2,349	\$ 8,221,620		
Grades 4-6		416.87	9,891		1,729	2,084	5,713,067			416.87	10,249		1,792	2,160	5,919,849		
Grades 7-8		258.72	10,185		1,781	2,146	3,651,064			258.72	10,554		1,845	2,224	3,783,342		
Grades 9-12		1,191.59	11,802	307	2,117	2,552	19,992,338			1,191.59	12,229	318	2,194	2,644	20,715,491		
Subtract Necessary Small School ADA and Funding		-	-	-	-	-	-			-	-	-	-	-	-		
Total Base, Supplemental, and Concentration Grant			\$ 26,008,440	\$ 905,008	\$ 4,705,547	\$ 5,671,471	\$ 37,290,466				\$ 26,949,848	\$ 937,810	\$ 4,875,878	\$ 5,876,766	\$ 38,640,302		
NSS Allowance			-	-	-	-	-				-	-	-	-	-		
TOTAL BASE		2,399.45	\$ 26,008,440	\$ 905,008	\$ 4,705,547	\$ 5,671,471	\$ 37,290,466			2,399.45	\$ 26,949,848	\$ 937,810	\$ 4,875,878	\$ 5,876,766	\$ 38,640,302		
ADD ONS:																	
Targeted Instructional Improvement Block Grant								\$ -								\$ -	
Home-to-School Transportation								645,726								645,726	
Small School District Bus Replacement Program								-								-	
Transitional Kindergarten (2022-23 forward)								-								-	
ECONOMIC RECOVERY TARGET PAYMENT								-								-	
LCFF ENTITLEMENT								\$ 37,936,192								\$ 39,286,028	
STATE AID CALCULATION																	
Miscellaneous Adjustments								-								-	
Adjusted LCFF Entitlement								37,936,192								39,286,028	
Local Revenue (including RDA)								(4,591,951)								(5,033,928)	
Gross State Aid								\$ 33,344,241								\$ 34,252,100	
MINIMUM STATE AID CALCULATION																	
		12-13 Rate		2024-25 ADA		N/A				12-13 Rate		2025-26 ADA		N/A			
2012-13 RL/Charter Gen BG adjusted for ADA		\$ 6,743.74		2,399.45		\$ 16,181,267				\$ 6,743.74		2,399.45		\$ 16,181,267			
2012-13 NSS Allowance (deficit)						-								-			
Minimum State Aid Adjustments						-								-			
Less Current Year Property Taxes/In-Lieu						(4,591,951)								(5,033,928)			
Subtotal State Aid for Historical RL/Charter General BG						11,589,316								11,147,339			
Categorical funding from 2012-13 net of fair share reduction						3,996,336								3,996,336			
Charter School Categorical Block Grant adjusted for ADA						-								-			
Minimum State Aid Guarantee Before Proration Factor						15,585,652								15,143,675			
Proration Factor						0.00%								0.00%			
Minimum State Aid Guarantee						\$ 15,585,652								\$ 15,143,675			
CHARTER SCHOOL MINIMUM STATE AID OFFSET																	
LCFF Entitlement								-								-	
Minimum State Aid plus Property Taxes including RDA								-								-	
Offset								-								-	
Minimum State Aid Prior to Offset								-								-	
Total Minimum State Aid with Offset								-								-	
GROSS STATE AID								\$ 33,344,241								\$ 34,252,100	
ADDITIONAL STATE AID								\$ -								\$ -	
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)								\$ 37,936,192								\$ 39,286,028	
Change Over Prior Year		3.95%		1,441,364						3.56%		1,349,836					
LCFF Entitlement Per ADA						15,810								16,373			
Per-ADA Change Over Prior Year		3.94%		600						3.56%		563					
Basic Aid Status (school districts only)								Non-Basic Aid								Non-Basic Aid	
LCFF SOURCES INCLUDING EXCESS TAXES																	
		Increase		2024-25						Increase		2025-26					
State Aid		4.52%		1,441,364		\$ 33,344,241				2.72%		907,859		\$ 34,252,100			
Education Protection Account						-								-			
Property Taxes Net of In-Lieu Transfers		0.00%		-		4,591,951				0.00%		-		5,033,928			
Charter In-Lieu Taxes		0.00%		-		-				0.00%		-		-			
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)		3.95%		1,441,364		\$ 37,936,192				2.39%		907,859		\$ 39,286,028			

Washington Unified (76778) - July 1 Budget					6/30/22						
EDUCATION PROTECTION ACCOUNT											
Certification Period:		Est. Annual 2019-20	P2 2020-21	Est. Annual 2020-21	2021-22	Est. Annual 2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
EDUCATION PROTECTION ACCOUNT (EPA) MINIMUM ENTITLEMENT											
A-1 Total ADA for EPA Minimum		2,493.95	2,490.15	2,490.15	2,477.89	2,477.89	2,405.64	-	-	-	-
A-2 Minimum Funding per ADA	\$	200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200
A-3 EPA Minimum Funding (A-1 * A-2)	\$	498,790	\$ 498,030	\$ 498,030	\$ 495,578	\$ 495,578	\$ 481,127	\$ -	\$ -	\$ -	\$ -
EPA PROPORTIONATE SHARE CAP											
Adjusted Total Revenue Limit	\$	16,818,525	\$ -	\$ 16,792,899	\$ 16,710,221	\$ 16,710,221	\$ 16,222,964	\$ 16,181,243	\$ 16,181,243	\$ 16,181,243	\$ 16,006,243
Current Year Adjusted NSS Allowance	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
B-12 Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	\$	16,818,525	\$ 16,792,900	\$ 16,792,899	\$ 16,710,221.13	\$ 16,710,221	\$ 16,222,964	\$ 16,181,243	\$ 16,181,243	\$ 16,181,243	\$ 16,006,243
B-13 Local Revenue/In-Lieu of Property Taxes	\$	4,260,150	\$ 4,679,028	\$ 4,795,894	\$ 4,604,318.00	\$ 4,604,318	\$ 4,592,951	\$ 4,591,951	\$ 4,591,951	\$ 5,033,928	\$ -
B-14 EPA Proportionate Share Cap (B-12 - B-13; if less than 0, B-14 = 0)	\$	12,558,375	\$ 12,113,872.00	\$ 11,997,005	\$ 12,105,903.00	\$ 12,105,903	\$ 11,630,013	\$ 11,589,292	\$ 11,589,292	\$ 11,147,315	\$ 16,006,243
EPA PROPORTIONATE SHARE											
C-1 Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA		\$16,818,525	\$ 16,792,900	\$16,792,899	\$16,710,221	\$16,710,221	\$16,222,964	\$16,181,243	\$16,181,243	\$16,181,243	\$16,006,243
C-2 Statewide EPA Proportionate Share Ratio (as of P-2 certification)		N/A	70.06785065%	N/A	49.17914663%	N/A	49.17914663%	0.00000000%	0.00000000%	0.00000000%	0.00000000%
C-3 EPA Proportionate Share (C-1 * C-2)	\$	2,714,176	\$ 11,766,424	\$ 11,766,424	\$ 8,217,944	\$ 8,217,944	\$ 7,978,315	\$ -	\$ -	\$ -	\$ -
EPA ENTITLEMENT											
D-1 EPA Entitlement (if C-3 < B-14, then C-3; else B-14); (if C-3 and B-14 < A-3, then A-3)	\$	2,714,176	\$ 11,766,424	\$ 11,766,424	\$ 8,217,944	\$ 8,217,944	\$ 7,978,315	\$ -	\$ -	\$ -	\$ -
D-2 Miscellaneous Adjustments**	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
D-3 Adjusted EPA Entitlement (D-1 + D-2)		2,714,176	11,766,424	11,766,424	8,217,944	8,217,944	7,978,315	-	-	-	-
D-4 Prior Year Annual Adjustment		N/A	\$ 8,581	N/A	\$ -	N/A	-	-	-	-	-
D-5 P2 Entitlement Net of PY Adjustment		N/A	\$ 11,775,005	N/A	\$ 8,217,944	N/A	7,978,315	-	-	-	-
C-2 Statewide EPA Proportionate Share Ratio (as of Annual certification)		16.13801139%	70.06785065%	70.06785065%	49.17914663%	49.17914663%	49.17914663%	0.00000000%	0.00000000%	0.00000000%	0.00000000%
Adjusted EPA Allocation (used to calculate LCFF Revenue)		N/A	\$ 11,766,424	N/A	\$ 8,217,944	N/A	7,978,315	-	-	-	-

Washington Unified (76778) - July 1 Budget		6/30/2022							
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	
SUMMARY OF FUNDING									
General Assumptions									
COLA & Augmentation	3.26%	0.00%	5.07%	9.85%	5.38%	4.02%	3.62%	3.58%	
Base Grant Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
Add-on, ERT & MSA Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
LCFF Entitlement									
Base Grant	\$21,167,870	\$21,296,785	\$22,258,207	\$23,762,949	\$25,003,230	\$26,008,440	\$26,949,848	\$27,611,759	
Grade Span Adjustment	765,417	760,493	794,433	839,483	869,950	905,008	937,810	960,226	
Supplemental Grant	3,934,393	3,947,370	4,090,921	4,345,282	4,523,667	4,705,547	4,875,878	-	
Concentration Grant	3,804,329	3,802,675	5,054,176	5,326,795	5,452,255	5,671,471	5,876,766	-	
Add-ons: Targeted Instructional Improvement Block Grant	-	-	-	-	-	-	-	-	
Add-ons: Home-to-School Transportation	645,726	645,726	645,726	645,726	645,726	645,726	645,726	645,726	
Add-ons: Small School District Bus Replacement Program	-	-	-	-	-	-	-	-	
Add-ons: Transitional Kindergarten	-	-	-	-	-	-	-	-	
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	\$30,317,735	\$30,453,049	\$32,843,463	\$34,920,235	\$36,494,828	\$37,936,192	\$39,286,028	\$29,217,711	
Miscellaneous Adjustments	-	-	-	-	-	-	-	-	
Economic Recovery Target	-	-	-	-	-	-	-	-	
Additional State Aid	-	-	-	-	-	-	-	-	
Total LCFF Entitlement	\$30,317,735	\$30,453,049	\$32,843,463	\$34,920,235	\$36,494,828	\$37,936,192	\$39,286,028	\$29,217,711	
LCFF Entitlement Per ADA	\$ 12,157	\$ 12,229	\$ 13,255	\$ 14,516	\$ 15,210	\$ 15,810	\$ 16,373	\$ 12,310	
Components of LCFF By Object Code									
State Aid (Object Code 8011)	\$ 23,343,410	\$ 13,890,731	\$ 20,021,201	\$ 22,348,969	\$ 31,902,877	\$ 33,344,241	\$ 34,252,100	\$ 29,217,711	
EPA (for LCFF Calculation purposes)	\$ 2,714,175	\$ 11,766,424	\$ 8,217,944	\$ 7,978,315	\$ -	\$ -	\$ -	\$ -	
<i>Local Revenue Sources:</i>									
Property Taxes (Object 8021 to 8089)	\$ 4,657,342	\$ 5,226,686	\$ 5,033,928	\$ 5,033,928	\$ 5,033,928	\$ 5,033,928	\$ 5,033,928	\$ -	
In-Lieu of Property Taxes (Object Code 8096)	(397,192)	(430,792)	(429,610)	(440,977)	(441,977)	(441,977)	-	-	
<i>Property Taxes net of In-Lieu</i>	<i>\$ 4,260,150</i>	<i>\$ 4,795,894</i>	<i>\$ 4,604,318</i>	<i>\$ 4,592,951</i>	<i>\$ 4,591,951</i>	<i>\$ 4,591,951</i>	<i>\$ 5,033,928</i>	<i>\$ -</i>	
TOTAL FUNDING	\$30,317,735	\$30,453,049	\$32,843,463	\$34,920,235	\$36,494,828	\$37,936,192	\$39,286,028	\$29,217,711	
Basic Aid Status	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	
Excess Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total LCFF Entitlement	\$30,317,735	\$30,453,049	\$32,843,463	\$34,920,235	\$36,494,828	\$37,936,192	\$39,286,028	\$29,217,711	
SUMMARY OF EPA									
% of Adjusted Revenue Limit - Annual	16.13801139%	70.06785065%	49.17914663%	49.17914663%	0.00000000%	0.00000000%	0.00000000%	0.00000000%	
% of Adjusted Revenue Limit - P-2	16.08698870%	70.06785065%	49.17914663%	49.17914663%	0.00000000%	0.00000000%	0.00000000%	0.00000000%	
EPA (for LCFF Calculation purposes)	\$ 2,714,175	\$ 11,766,424	\$ 8,217,944	\$ 7,978,315	\$ -	\$ -	\$ -	\$ -	
EPA, Current Year (Object Code 8012)	\$ 2,714,176	\$ 11,766,424	\$ 8,217,944	\$ 7,978,315	\$ -	\$ -	\$ -	\$ -	
(P-2 plus Current Year Accrual)									
EPA, Prior Year Adjustment (Object Code 8019)	\$ (36,105.00)	\$ 8,581.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(P-A less Prior Year Accrual)									
Accrual (from Data Entry tab)	-	-	-	-	-	-	-	-	
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES									
Base Grant (Excludes add-ons for TIIG and Transportation)	\$ 21,933,287	\$ 22,057,278	\$ 23,052,640	\$ 24,602,432	\$ 25,873,180	\$ 26,913,448	\$ 27,887,658	\$ 28,571,985	
Supplemental and Concentration Grant funding in the LCAP year	\$ 7,738,722	\$ 7,750,045	\$ 9,145,097	\$ 9,672,077	\$ 9,975,922	\$ 10,377,018	\$ 10,752,644	\$ -	
Percentage to Increase or Improve Services	35.28%	35.14%	39.67%	39.31%	38.56%	38.56%	38.56%	0.00%	

Washington Unified (76778) - July 1 Budget				6/30/2022				
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
SUMMARY OF STUDENT POPULATION								
Unduplicated Pupil Population								
Enrollment	2,686	2,557	2,565	2,567	2,567	2,567	2,567	-
COE Enrollment	34	32	31	25	25	25	25	-
Total Enrollment	2,720	2,589	2,596	2,592	2,592	2,592	2,592	0
Unduplicated Pupil Count	2,382	2,308	2,243	2,243	2,243	2,243	2,243	-
COE Unduplicated Pupil Count	30	25	26	23	23	23	23	-
Total Unduplicated Pupil Count	2,412	2,333	2,269	2,266	2,266	2,266	2,266	0
Rolling %, Supplemental Grant	89.6900%	89.4800%	88.7300%	88.3100%	87.4200%	87.4200%	87.4200%	0.0000%
Rolling %, Concentration Grant	89.6900%	89.4800%	88.7300%	88.3100%	87.4200%	87.4200%	87.4200%	0.0000%
SUMMARY OF LCFF ADA								
Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)								
Grades TK-3	613.03	575.02	575.02	485.07	509.60	526.40	526.40	526.40
Grades 4-6	446.45	394.97	394.97	387.56	399.49	412.66	412.66	412.66
Grades 7-8	317.71	298.37	298.37	236.44	248.43	256.62	256.62	256.62
Grades 9-12	1,078.55	1,183.58	1,183.58	1,126.11	1,140.23	1,177.82	1,177.82	1,177.82
LCFF Subtotal	2,455.74	2,451.94	2,451.94	2,235.18	2,297.75	2,373.50	2,373.50	2,373.50
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	2,455.74	2,451.94	2,451.94	2,235.18	2,297.75	2,373.50	2,373.50	2,373.50
Prior 3-Year Average ADA (adjusted for +/- current year charter shift)								
Grades TK-3				545.04	523.23	507.02	520.80	526.40
Grades 4-6				392.50	394.01	399.90	408.27	412.66
Grades 7-8				277.73	261.08	247.16	253.89	256.62
Grades 9-12				1,164.42	1,149.97	1,148.05	1,165.29	1,177.82
LCFF Subtotal				2,379.69	2,328.29	2,302.14	2,348.25	2,373.50
NSS				-	-	-	-	-
Combined Subtotal				2,379.69	2,328.29	2,302.14	2,348.25	2,373.50
Current Year Charter Shift ADA for the Hold Harmless and Prior 3-Year Average								
	-	-	-	-	-	-	-	-
Current Year ADA								
Grades TK-3	575.02	575.02	485.07	509.60	526.40	526.40	526.40	-
Grades 4-6	394.97	394.97	387.56	399.49	412.66	412.66	412.66	-
Grades 7-8	298.37	298.37	236.44	248.43	256.62	256.62	256.62	-
Grades 9-12	1,183.58	1,183.58	1,126.11	1,140.23	1,177.82	1,177.82	1,177.82	-
LCFF Subtotal	2,451.94	2,451.94	2,235.18	2,297.75	2,373.50	2,373.50	2,373.50	-
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	2,451.94	2,451.94	2,235.18	2,297.75	2,373.50	2,373.50	2,373.50	-
Change in LCFF ADA (excludes NSS ADA)								
	(3.80)	-	(216.76)	62.57	75.75	-	-	(2,373.50)
	Decline	No Change	Decline	Increase	Increase	No Change	No Change	Decline
Funded LCFF ADA for the Hold Harmless								
Grades TK-3	613.03	575.02	575.02	545.04	526.40	526.40	526.40	526.40
Grades 4-6	446.45	394.97	394.97	392.50	412.66	412.66	412.66	412.66
Grades 7-8	317.71	298.37	298.37	277.73	256.62	256.62	256.62	256.62
Grades 9-12	1,078.55	1,183.58	1,183.58	1,164.42	1,177.82	1,177.82	1,177.82	1,177.82
Subtotal	2,455.74	2,451.94	2,451.94	2,379.69	2,373.50	2,373.50	2,373.50	2,373.50
	Prior	Current	Prior	3-PY Average	Current	Prior	Prior	Prior
Funded NSS ADA								
Grades TK-3	-	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
	Prior	Prior	Prior	Prior	Prior	Prior	Prior	Prior

Washington Unified (76778) - July 1 Budget		6/30/2022						
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
NPS, CDS, & COE Operated								
Grades TK-3	7.63	7.63	5.87	5.87	5.87	5.87	5.87	-
Grades 4-6	3.67	3.67	4.21	4.21	4.21	4.21	4.21	-
Grades 7-8	1.48	1.48	2.10	2.10	2.10	2.10	2.10	-
Grades 9-12	25.43	25.43	13.77	13.77	13.77	13.77	13.77	-
Subtotal	38.21	38.21	25.95	25.95	25.95	25.95	25.95	-
ACTUAL ADA (Current Year Only)								
Grades TK-3	582.65	582.65	490.94	515.47	532.27	532.27	532.27	-
Grades 4-6	398.64	398.64	391.77	403.70	416.87	416.87	416.87	-
Grades 7-8	299.85	299.85	238.54	250.53	258.72	258.72	258.72	-
Grades 9-12	1,209.01	1,209.01	1,139.88	1,154.00	1,191.59	1,191.59	1,191.59	-
Total Actual ADA	2,490.15	2,490.15	2,261.13	2,323.70	2,399.45	2,399.45	2,399.45	-
TOTAL FUNDED ADA								
Grades TK-3	620.66	582.65	580.89	550.91	532.27	532.27	532.27	526.40
Grades 4-6	450.12	398.64	399.18	396.71	416.87	416.87	416.87	412.66
Grades 7-8	319.19	299.85	300.47	279.83	258.72	258.72	258.72	256.62
Grades 9-12	1,103.98	1,209.01	1,197.35	1,178.19	1,191.59	1,191.59	1,191.59	1,177.82
Total	2,493.95	2,490.15	2,477.89	2,405.64	2,399.45	2,399.45	2,399.45	2,373.50
<i>Funded Difference (Funded ADA less Actual ADA)</i>	3.80	-	216.76	81.94	-	-	-	2,373.50
FUNDED ADA for the Transitional Kindergarten Add-on								
Current Year TK ADA			25.00	42.00	59.00	76.00	76.00	76.00
Funded ADA				42.00	59.00	76.00	76.00	76.00

Washington Unified (76778) - July 1 Budget		6/30/2022							
		2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
PER-ADA FUNDING LEVELS									
Base, Supplemental and Concentration Rate per ADA									
Grades TK-3	\$	11,503	\$ 11,491	\$ 12,480	\$ 13,674	\$ 14,330	\$ 14,906	\$ 15,446	\$ 11,548
Grades 4-6	\$	10,576	\$ 10,565	\$ 11,474	\$ 12,572	\$ 13,175	\$ 13,705	\$ 14,201	\$ 10,616
Grades 7-8	\$	10,890	\$ 10,878	\$ 11,813	\$ 12,944	\$ 13,566	\$ 14,112	\$ 14,623	\$ 10,932
Grades 9-12	\$	12,949	\$ 12,935	\$ 14,047	\$ 15,390	\$ 16,129	\$ 16,778	\$ 17,385	\$ 12,996
Base Grants									
Grades TK-3	\$	7,702	\$ 7,702	\$ 8,093	\$ 8,890	\$ 9,368	\$ 9,745	\$ 10,098	\$ 10,460
Grades 4-6	\$	7,818	\$ 7,818	\$ 8,215	\$ 9,024	\$ 9,509	\$ 9,891	\$ 10,249	\$ 10,616
Grades 7-8	\$	8,050	\$ 8,050	\$ 8,458	\$ 9,291	\$ 9,791	\$ 10,185	\$ 10,554	\$ 10,932
Grades 9-12	\$	9,329	\$ 9,329	\$ 9,802	\$ 10,767	\$ 11,346	\$ 11,802	\$ 12,229	\$ 12,667
Grade Span Adjustment									
Grades TK-3	\$	801	\$ 801	\$ 842	\$ 925	\$ 974	\$ 1,013	\$ 1,050	\$ 1,088
Grades 9-12	\$	243	\$ 243	\$ 255	\$ 280	\$ 295	\$ 307	\$ 318	\$ 329
Prorated Base, Supplemental and Concentration Rate per ADA									
Grades TK-3	\$	8,503	\$ 8,503	\$ 8,935	\$ 9,815	\$ 10,342	\$ 10,758	\$ 11,148	\$ 11,548
Grades 4-6	\$	7,818	\$ 7,818	\$ 8,215	\$ 9,024	\$ 9,509	\$ 9,891	\$ 10,249	\$ 10,616
Grades 7-8	\$	8,050	\$ 8,050	\$ 8,458	\$ 9,291	\$ 9,791	\$ 10,185	\$ 10,554	\$ 10,932
Grades 9-12	\$	9,572	\$ 9,572	\$ 10,057	\$ 11,047	\$ 11,641	\$ 12,109	\$ 12,547	\$ 12,996
Prorated Base Grants									
Grades TK-3	\$	7,702	\$ 7,702	\$ 8,093	\$ 8,890	\$ 9,368	\$ 9,745	\$ 10,098	\$ 10,460
Grades 4-6	\$	7,818	\$ 7,818	\$ 8,215	\$ 9,024	\$ 9,509	\$ 9,891	\$ 10,249	\$ 10,616
Grades 7-8	\$	8,050	\$ 8,050	\$ 8,458	\$ 9,291	\$ 9,791	\$ 10,185	\$ 10,554	\$ 10,932
Grades 9-12	\$	9,329	\$ 9,329	\$ 9,802	\$ 10,767	\$ 11,346	\$ 11,802	\$ 12,229	\$ 12,667
Prorated Grade Span Adjustment									
Grades TK-3	\$	801	\$ 801	\$ 842	\$ 925	\$ 974	\$ 1,013	\$ 1,050	\$ 1,088
Grades 9-12	\$	243	\$ 243	\$ 255	\$ 280	\$ 295	\$ 307	\$ 318	\$ 329
Supplemental Grant									
Maximum - 1.00 ADA, 100% UPP		20%	20%	20%	20%	20%	20%	20%	20%
Grades TK-3	\$	1,701	\$ 1,701	\$ 1,787	\$ 1,963	\$ 2,068	\$ 2,152	\$ 2,230	\$ 2,310
Grades 4-6	\$	1,564	\$ 1,564	\$ 1,643	\$ 1,805	\$ 1,902	\$ 1,978	\$ 2,050	\$ 2,123
Grades 7-8	\$	1,610	\$ 1,610	\$ 1,692	\$ 1,858	\$ 1,958	\$ 2,037	\$ 2,111	\$ 2,186
Grades 9-12	\$	1,914	\$ 1,914	\$ 2,011	\$ 2,209	\$ 2,328	\$ 2,422	\$ 2,509	\$ 2,599
Actual - 1.00 ADA, Local UPP as follows:									
Grades TK-3	\$	89.69%	\$ 89.48%	\$ 88.73%	\$ 88.31%	\$ 87.42%	\$ 87.42%	\$ 87.42%	\$ 0.00%
Grades 4-6	\$	1,525	\$ 1,522	\$ 1,586	\$ 1,734	\$ 1,808	\$ 1,881	\$ 1,949	\$ -
Grades 7-8	\$	1,402	\$ 1,399	\$ 1,458	\$ 1,594	\$ 1,663	\$ 1,729	\$ 1,792	\$ -
Grades 9-12	\$	1,444	\$ 1,441	\$ 1,501	\$ 1,641	\$ 1,712	\$ 1,781	\$ 1,845	\$ -
Grades 9-12	\$	1,717	\$ 1,713	\$ 1,785	\$ 1,951	\$ 2,035	\$ 2,117	\$ 2,194	\$ -
Concentration Grant (>55% population)									
Maximum - 1.00 ADA, 100% UPP		50%	50%	65%	65%	65%	65%	65%	65%
Grades TK-3	\$	4,252	\$ 4,252	\$ 5,808	\$ 6,380	\$ 6,722	\$ 6,993	\$ 7,246	\$ 7,506
Grades 4-6	\$	3,909	\$ 3,909	\$ 5,340	\$ 5,866	\$ 6,181	\$ 6,429	\$ 6,662	\$ 6,900
Grades 7-8	\$	4,025	\$ 4,025	\$ 5,498	\$ 6,039	\$ 6,364	\$ 6,620	\$ 6,860	\$ 7,106
Grades 9-12	\$	4,786	\$ 4,786	\$ 6,537	\$ 7,181	\$ 7,567	\$ 7,871	\$ 8,156	\$ 8,447
Actual - 1.00 ADA, Local UPP >55% as follows:									
Grades TK-3	\$	34.6900%	\$ 34.4800%	\$ 33.7300%	\$ 33.3100%	\$ 32.4200%	\$ 32.4200%	\$ 32.4200%	\$ 0.0000%
Grades 4-6	\$	1,475	\$ 1,466	\$ 1,959	\$ 2,125	\$ 2,179	\$ 2,267	\$ 2,349	\$ -
Grades 7-8	\$	1,356	\$ 1,348	\$ 1,801	\$ 1,954	\$ 2,004	\$ 2,084	\$ 2,160	\$ -
Grades 9-12	\$	1,396	\$ 1,388	\$ 1,854	\$ 2,012	\$ 2,063	\$ 2,146	\$ 2,224	\$ -
Grades 9-12	\$	1,660	\$ 1,650	\$ 2,205	\$ 2,392	\$ 2,453	\$ 2,552	\$ 2,644	\$ -

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	2,235.18	2,235.18	2,477.89	2,297.75	2,297.75	2,405.64
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	2,235.18	2,235.18	2,477.89	2,297.75	2,297.75	2,405.64
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	2,235.18	2,235.18	2,477.89	2,297.75	2,297.75	2,405.64
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

			2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	32,891,289.00	0.00	32,891,289.00	34,920,235.00	0.00	34,920,235.00	6.2%
2) Federal Revenue		8100-8299	81,400.00	13,854,685.00	13,936,085.00	81,400.00	11,753,065.00	11,834,465.00	-15.1%
3) Other State Revenue		8300-8599	607,252.00	5,106,375.00	5,713,627.00	623,109.00	3,247,613.00	3,870,722.00	-32.3%
4) Other Local Revenue		8600-8799	89,278.00	3,113,509.94	3,202,787.94	79,895.00	1,770,194.86	1,850,089.86	-42.2%
5) TOTAL, REVENUES			33,669,219.00	22,074,569.94	55,743,788.94	35,704,639.00	16,770,872.86	52,475,511.86	-5.9%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	12,483,060.00	3,944,486.82	16,427,546.82	12,096,480.00	3,873,323.00	15,969,803.00	-2.8%
2) Classified Salaries		2000-2999	4,295,562.02	1,747,167.40	6,042,729.42	4,235,920.00	1,629,743.00	5,865,663.00	-2.9%
3) Employee Benefits		3000-3999	8,462,285.00	4,214,916.46	12,677,201.46	8,174,737.00	2,519,143.00	10,693,880.00	-15.6%
4) Books and Supplies		4000-4999	1,314,863.14	1,669,797.00	2,984,660.14	1,453,291.14	1,192,798.00	2,646,089.14	-11.3%
5) Services and Other Operating Expenditures		5000-5999	4,467,441.44	2,969,900.90	7,437,342.34	4,406,323.48	2,438,038.00	6,844,361.48	-8.0%
6) Capital Outlay		6000-6999	117,890.00	8,236,967.14	8,354,857.14	549,272.00	6,462,245.00	7,011,517.00	-16.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	966,373.00	324,389.00	1,290,762.00	966,273.00	368,947.79	1,335,220.79	3.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(725,900.00)	638,314.00	(87,586.00)	(229,653.00)	142,067.00	(87,586.00)	0.0%
9) TOTAL, EXPENDITURES			31,381,574.60	23,745,938.72	55,127,513.32	31,652,643.62	18,626,304.79	50,278,948.41	-8.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,287,644.40	(1,671,368.78)	616,275.62	4,051,995.38	(1,855,431.93)	2,196,563.45	256.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	130,131.00	130,131.00	0.00	130,131.00	130,131.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,910,077.00)	1,910,077.00	0.00	(2,055,430.28)	2,055,430.28	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,910,077.00)	1,779,946.00	(130,131.00)	(2,055,430.28)	1,925,299.28	(130,131.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			377,567.40	108,577.22	486,144.62	1,996,565.10	69,867.35	2,066,432.45	325.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									

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

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
a) As of July 1 - Unaudited		9791	4,357,550.05	2,166,369.14	6,523,919.19	4,735,117.45	2,274,946.36	7,010,063.81	7.5%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,357,550.05	2,166,369.14	6,523,919.19	4,735,117.45	2,274,946.36	7,010,063.81	7.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,357,550.05	2,166,369.14	6,523,919.19	4,735,117.45	2,274,946.36	7,010,063.81	7.5%
2) Ending Balance, June 30 (E + F1e)			4,735,117.45	2,274,946.36	7,010,063.81	6,731,682.55	2,344,813.71	9,076,496.26	29.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	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	2,274,946.36	2,274,946.36	0.00	2,457,762.75	2,457,762.75	8.0%
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	3,222,844.45	0.00	3,222,844.45	5,106,460.51	0.00	5,106,460.51	58.4%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,512,273.00	0.00	1,512,273.00	1,512,273.00	0.00	1,512,273.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	112,949.04	(112,949.04)	0.00	0.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				

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

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	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			0.00	0.00	0.00				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(G9 + H2) - (I6 + J2)			0.00	0.00	0.00				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	19,831,371.00	0.00	19,831,371.00	22,348,969.00	0.00	22,348,969.00	12.7%
Education Protection Account State Aid - Current Year		8012	8,213,865.00	0.00	8,213,865.00	7,978,315.00	0.00	7,978,315.00	-2.9%
State Aid - Prior Years		8019	60,292.00	0.00	60,292.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	33,816.00	0.00	33,816.00	33,816.00	0.00	33,816.00	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	13.00	0.00	13.00	13.00	0.00	13.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	3,474,371.00	0.00	3,474,371.00	3,533,973.00	0.00	3,533,973.00	1.7%

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

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Unsecured Roll Taxes		8042	215,099.00	0.00	215,099.00	212,140.00	0.00	212,140.00	-1.4%
Prior Years' Taxes		8043	2,812.00	0.00	2,812.00	10,327.00	0.00	10,327.00	267.2%
Supplemental Taxes		8044	75,068.00	0.00	75,068.00	73,510.00	0.00	73,510.00	-2.1%
Education Revenue Augmentation Fund (ERAF)		8045	(113,693.00)	0.00	(113,693.00)	(164,928.00)	0.00	(164,928.00)	45.1%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,527,835.00	0.00	1,527,835.00	1,335,077.00	0.00	1,335,077.00	-12.6%
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			33,320,849.00	0.00	33,320,849.00	35,361,212.00	0.00	35,361,212.00	6.1%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(429,560.00)	0.00	(429,560.00)	(440,977.00)	0.00	(440,977.00)	2.7%
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			32,891,289.00	0.00	32,891,289.00	34,920,235.00	0.00	34,920,235.00	6.2%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	648,063.00	648,063.00	0.00	677,189.00	677,189.00	4.5%
Special Education Discretionary Grants		8182	0.00	9,610.00	9,610.00	0.00	9,610.00	9,610.00	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%
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	247,200.00	247,200.00	0.00	247,200.00	247,200.00	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		2,757,283.00	2,757,283.00		2,363,361.00	2,363,361.00	-14.3%

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

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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		342,665.00	342,665.00		342,665.00	342,665.00	0.0%
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		110,214.00	110,214.00		110,214.00	110,214.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		591,043.00	591,043.00		591,043.00	591,043.00	0.0%
Career and Technical Education	3500-3599	8290		62,406.00	62,406.00		0.00	0.00	-100.0%
All Other Federal Revenue	All Other	8290	81,400.00	9,086,201.00	9,167,601.00	81,400.00	7,411,783.00	7,493,183.00	-18.3%
TOTAL, FEDERAL REVENUE			81,400.00	13,854,685.00	13,936,085.00	81,400.00	11,753,065.00	11,834,465.00	-15.1%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	114,536.00	0.00	114,536.00	118,172.00	0.00	118,172.00	3.2%
Lottery - Unrestricted and Instructional Materials		8560	385,190.00	125,829.00	511,019.00	391,587.00	156,154.00	547,741.00	7.2%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources									
		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		244,420.00	244,420.00		307,947.00	307,947.00	26.0%
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%

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

10 76778 0000000
Form 01
D8BWRGJM7S(2022-23)

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		124,349.00	124,349.00		124,349.00	124,349.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	107,526.00	4,611,777.00	4,719,303.00	113,350.00	2,659,163.00	2,772,513.00	-41.3%
TOTAL, OTHER STATE REVENUE			607,252.00	5,106,375.00	5,713,627.00	623,109.00	3,247,613.00	3,870,722.00	-32.3%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	130,131.00	130,131.00	0.00	130,131.00	130,131.00	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	3,842.00	0.00	3,842.00	3,842.00	0.00	3,842.00	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	2,000.00	0.00	2,000.00	2,000.00	0.00	2,000.00	0.0%
Interest		8660	74,935.00	0.00	74,935.00	48,521.00	0.00	48,521.00	-35.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	113,236.00	113,236.00	0.00	80,494.00	80,494.00	-28.9%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,050.00	0.00	1,050.00	1,050.00	0.00	1,050.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	7,451.00	1,599,697.35	1,607,148.35	24,482.00	82,333.35	106,815.35	-93.4%
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		1,231,482.56	1,231,482.56		1,437,510.91	1,437,510.91	16.7%
From JPAs	6500	8793		38,963.03	38,963.03		39,725.60	39,725.60	2.0%
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			89,278.00	3,113,509.94	3,202,787.94	79,895.00	1,770,194.86	1,850,089.86	-42.2%
TOTAL, REVENUES			33,669,219.00	22,074,569.94	55,743,788.94	35,704,639.00	16,770,872.86	52,475,511.86	-5.9%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	9,980,589.00	3,287,833.00	13,268,422.00	9,318,178.00	3,204,556.00	12,522,734.00	-5.6%
Certificated Pupil Support Salaries		1200	514,060.00	561,601.82	1,075,661.82	506,962.00	605,715.00	1,112,677.00	3.4%
Certificated Supervisors' and Administrators' Salaries		1300	1,988,411.00	95,052.00	2,083,463.00	2,271,340.00	63,052.00	2,334,392.00	12.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, CERTIFICATED SALARIES			12,483,060.00	3,944,486.82	16,427,546.82	12,096,480.00	3,873,323.00	15,969,803.00	-2.8%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	936,941.00	730,658.86	1,667,599.86	822,605.00	704,893.00	1,527,498.00	-8.4%
Classified Support Salaries		2200	1,435,591.00	856,488.54	2,292,079.54	1,461,845.00	825,238.00	2,287,083.00	-0.2%
Classified Supervisors' and Administrators' Salaries		2300	505,480.82	76,277.00	581,757.82	501,642.00	65,884.00	567,526.00	-2.4%
Clerical, Technical and Office Salaries		2400	1,262,299.20	74,944.00	1,337,243.20	1,294,578.00	33,728.00	1,328,306.00	-0.7%
Other Classified Salaries		2900	155,250.00	8,799.00	164,049.00	155,250.00	0.00	155,250.00	-5.4%
TOTAL, CLASSIFIED SALARIES			4,295,562.02	1,747,167.40	6,042,729.42	4,235,920.00	1,629,743.00	5,865,663.00	-2.9%
EMPLOYEE BENEFITS									
STRS		3101-3102	2,089,019.00	2,393,414.00	4,482,433.00	2,401,694.00	630,546.00	3,032,240.00	-32.4%
PERS		3201-3202	841,784.00	326,382.00	1,168,166.00	917,848.00	393,887.00	1,311,735.00	12.3%
OASDI/Medicare/Alternative		3301-3302	498,212.00	189,894.20	688,106.20	497,048.00	176,197.00	673,245.00	-2.2%
Health and Welfare Benefits		3401-3402	4,011,826.00	1,097,682.00	5,109,508.00	3,771,484.00	1,162,619.00	4,934,103.00	-3.4%
Unemployment Insurance		3501-3502	204,316.00	61,001.35	265,317.35	206,388.00	60,837.00	267,225.00	0.7%
Workers' Compensation		3601-3602	321,725.00	146,542.91	468,267.91	324,963.00	95,057.00	420,020.00	-10.3%
OPEB, Allocated		3701-3702	440,091.00	0.00	440,091.00	0.00	0.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	55,312.00	0.00	55,312.00	55,312.00	0.00	55,312.00	0.0%
TOTAL, EMPLOYEE BENEFITS			8,462,285.00	4,214,916.46	12,677,201.46	8,174,737.00	2,519,143.00	10,693,880.00	-15.6%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	363,311.00	148,309.00	511,620.00	363,311.00	147,808.00	511,119.00	-0.1%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	821,322.50	1,398,882.00	2,220,204.50	960,739.50	999,779.00	1,960,518.50	-11.7%
Noncapitalized Equipment		4400	130,229.64	122,606.00	252,835.64	129,240.64	45,211.00	174,451.64	-31.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,314,863.14	1,669,797.00	2,984,660.14	1,453,291.14	1,192,798.00	2,646,089.14	-11.3%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	118,879.00	18,863.00	137,742.00	121,379.00	12,557.00	133,936.00	-2.8%
Dues and Memberships		5300	31,791.00	4,679.00	36,470.00	31,791.00	82,455.00	114,246.00	213.3%
Insurance		5400 - 5450	258,982.00	0.00	258,982.00	258,982.00	0.00	258,982.00	0.0%
Operations and Housekeeping Services		5500	705,550.00	0.00	705,550.00	634,030.00	0.00	634,030.00	-10.1%

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

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	282,345.00	133,198.00	415,543.00	262,440.00	132,698.00	395,138.00	-4.9%
Transfers of Direct Costs		5710	(43,074.00)	43,074.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,968,709.96	2,665,679.37	5,634,389.33	2,951,591.00	2,208,643.00	5,160,234.00	-8.4%
Communications		5900	144,258.48	104,407.53	248,666.01	146,110.48	1,685.00	147,795.48	-40.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,467,441.44	2,969,900.90	7,437,342.34	4,406,323.48	2,438,038.00	6,844,361.48	-8.0%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	117,890.00	8,138,128.14	8,256,018.14	417,880.00	6,438,779.00	6,856,659.00	-16.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	98,839.00	98,839.00	131,392.00	23,466.00	154,858.00	56.7%
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			117,890.00	8,236,967.14	8,354,857.14	549,272.00	6,462,245.00	7,011,517.00	-16.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	385,830.00	320,075.00	705,905.00	385,830.00	364,633.79	750,463.79	6.3%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									

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

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	180,031.00	269.00	180,300.00	164,931.00	269.00	165,200.00	-8.4%
Other Debt Service - Principal		7439	400,512.00	4,045.00	404,557.00	415,512.00	4,045.00	419,557.00	3.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			966,373.00	324,389.00	1,290,762.00	966,273.00	368,947.79	1,335,220.79	3.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(638,314.00)	638,314.00	0.00	(142,067.00)	142,067.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(87,586.00)	0.00	(87,586.00)	(87,586.00)	0.00	(87,586.00)	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(725,900.00)	638,314.00	(87,586.00)	(229,653.00)	142,067.00	(87,586.00)	0.0%
TOTAL, EXPENDITURES			31,381,574.60	23,745,938.72	55,127,513.32	31,652,643.62	18,626,304.79	50,278,948.41	-8.8%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Authorized Interfund Transfers Out		7619	0.00	130,131.00	130,131.00	0.00	130,131.00	130,131.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	130,131.00	130,131.00	0.00	130,131.00	130,131.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(1,910,077.00)	1,910,077.00	0.00	(2,055,430.28)	2,055,430.28	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			(1,910,077.00)	1,910,077.00	0.00	(2,055,430.28)	2,055,430.28	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(1,910,077.00)	1,779,946.00	(130,131.00)	(2,055,430.28)	1,925,299.28	(130,131.00)	0.0%

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

			2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	32,891,289.00	0.00	32,891,289.00	34,920,235.00	0.00	34,920,235.00	6.2%
2) Federal Revenue		8100-8299	81,400.00	13,854,685.00	13,936,085.00	81,400.00	11,753,065.00	11,834,465.00	-15.1%
3) Other State Revenue		8300-8599	607,252.00	5,106,375.00	5,713,627.00	623,109.00	3,247,613.00	3,870,722.00	-32.3%
4) Other Local Revenue		8600-8799	89,278.00	3,113,509.94	3,202,787.94	79,895.00	1,770,194.86	1,850,089.86	-42.2%
5) TOTAL, REVENUES			33,669,219.00	22,074,569.94	55,743,788.94	35,704,639.00	16,770,872.86	52,475,511.86	-5.9%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600- 7699	17,869,501.58	9,358,789.76	27,228,291.34	16,915,836.58	7,651,305.00	24,567,141.58	-9.8%
2) Instruction - Related Services	2000-2999		3,800,540.56	641,997.00	4,442,537.56	4,077,262.56	293,824.00	4,371,086.56	-1.6%
3) Pupil Services	3000-3999		2,917,341.96	2,688,877.82	5,606,219.78	2,971,542.00	2,086,637.00	5,058,179.00	-9.8%
4) Ancillary Services	4000-4999		410,258.00	92,671.00	502,929.00	389,708.00	59,637.00	449,345.00	-10.7%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		2,575,194.02	888,835.00	3,464,029.02	3,064,075.00	344,619.00	3,408,694.00	-1.6%
8) Plant Services	8000-8999		2,827,684.48	9,750,379.14	12,578,063.62	3,267,946.48	7,821,335.00	11,089,281.48	-11.8%
9) Other Outgo	9000-9999		981,054.00	324,389.00	1,305,443.00	966,273.00	368,947.79	1,335,220.79	2.3%
10) TOTAL, EXPENDITURES			31,381,574.60	23,745,938.72	55,127,513.32	31,652,643.62	18,626,304.79	50,278,948.41	-8.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,287,644.40	(1,671,368.78)	616,275.62	4,051,995.38	(1,855,431.93)	2,196,563.45	256.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	130,131.00	130,131.00	0.00	130,131.00	130,131.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,910,077.00)	1,910,077.00	0.00	(2,055,430.28)	2,055,430.28	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,910,077.00)	1,779,946.00	(130,131.00)	(2,055,430.28)	1,925,299.28	(130,131.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			377,567.40	108,577.22	486,144.62	1,996,565.10	69,867.35	2,066,432.45	325.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									

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

Description	Function Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
a) As of July 1 - Unaudited		9791	4,357,550.05	2,166,369.14	6,523,919.19	4,735,117.45	2,274,946.36	7,010,063.81	7.5%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,357,550.05	2,166,369.14	6,523,919.19	4,735,117.45	2,274,946.36	7,010,063.81	7.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,357,550.05	2,166,369.14	6,523,919.19	4,735,117.45	2,274,946.36	7,010,063.81	7.5%
2) Ending Balance, June 30 (E + F1e)			4,735,117.45	2,274,946.36	7,010,063.81	6,731,682.55	2,344,813.71	9,076,496.26	29.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	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	2,274,946.36	2,274,946.36	0.00	2,457,762.75	2,457,762.75	8.0%
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	3,222,844.45	0.00	3,222,844.45	5,106,460.51	0.00	5,106,460.51	58.4%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,512,273.00	0.00	1,512,273.00	1,512,273.00	0.00	1,512,273.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	112,949.04	(112,949.04)	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
2600	Expanded Learning Opportunities Program	457,860.00	457,860.00
3213	Elementary and Secondary School Emergency Relief III (ESSER III) Fund	181,559.00	181,559.00
6300	Lottery: Instructional Materials	193,853.48	224,178.48
6387	Career Technical Education Incentive Grant Program	0.00	68,235.00
6500	Special Education	164,988.59	164,988.59
6536	Special Ed: Dispute Prevention and Dispute Resolution	39,069.00	78,138.00
6537	Special Ed: Learning Recovery Support	33,326.00	112,625.00
7388	SB 117 COVID-19 LEA Response Funds	36,149.64	36,149.64
7412	A-G Access/Success Grant	295,345.00	295,345.00
7413	A-G Learning Loss Mitigation Grant	118,003.00	118,003.00
7422	In-Person Instruction (IPI) Grant	463,632.00	463,632.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	91,136.00	0.00

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	167,281.04	257,049.04
9010	Other Restricted Local	32,743.61	0.00
Total, Restricted Balance		2,274,946.36	2,457,762.75

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010- 8099	0.00	0.00	0.0%
2) Federal Revenue		8100- 8299	0.00	0.00	0.0%
3) Other State Revenue		8300- 8599	0.00	0.00	0.0%
4) Other Local Revenue		8600- 8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000- 1999	0.00	0.00	0.0%
2) Classified Salaries		2000- 2999	0.00	0.00	0.0%
3) Employee Benefits		3000- 3999	0.00	0.00	0.0%
4) Books and Supplies		4000- 4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000- 5999	0.00	0.00	0.0%
6) Capital Outlay		6000- 6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100- 7299, 7400- 7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300- 7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900- 8929	0.00	0.00	0.0%
b) Transfers Out		7600- 7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930- 8979	0.00	0.00	0.0%
b) Uses		7630- 7699	0.00	0.00	0.0%
3) Contributions		8980- 8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	247,600.35	346,679.35	40.0%
b) Audit Adjustments		9793	99,079.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
c) As of July 1 - Audited (F1a + F1b)			346,679.35	346,679.35	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			346,679.35	346,679.35	0.0%
2) Ending Balance, June 30 (E + F1e)			346,679.35	346,679.35	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	346,679.35	346,679.35	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		

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

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

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

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	247,600.35	346,679.35	40.0%
b) Audit Adjustments		9793	99,079.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			346,679.35	346,679.35	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			346,679.35	346,679.35	0.0%
2) Ending Balance, June 30 (E + F1e)			346,679.35	346,679.35	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	346,679.35	346,679.35	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%

Washington Unified
Fresno County

Budget, July 1
Student Activity Special Revenue Fund
Exhibit: Restricted Balance Detail

10 76778 0000000
Form 08
D8BWRGJM7S(2022-23)

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
8210	Student Activity Funds	346,679.35	346,679.35
Total, Restricted Balance		346,679.35	346,679.35

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,654.00	0.00	-100.0%
3) Other State Revenue		8300-8599	803,006.00	692,994.00	-13.7%
4) Other Local Revenue		8600-8799	2,008.00	2,008.00	0.0%
5) TOTAL, REVENUES			806,668.00	695,002.00	-13.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	47,577.00	49,801.00	4.5%
2) Classified Salaries		2000-2999	369,971.00	332,097.00	-10.2%
3) Employee Benefits		3000-3999	257,658.00	254,288.00	-1.3%
4) Books and Supplies		4000-4999	102,987.00	10,745.00	-89.6%
5) Services and Other Operating Expenditures		5000-5999	40,150.00	10,150.00	-74.7%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	37,921.00	37,921.00	0.0%
9) TOTAL, EXPENDITURES			856,364.00	695,002.00	-18.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(49,696.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(49,696.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	70,588.00	20,892.00	-70.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			70,588.00	20,892.00	-70.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			70,588.00	20,892.00	-70.4%
2) Ending Balance, June 30 (E + F1e)			20,892.00	20,892.00	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	20,892.00	20,892.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) In County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G9 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,654.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			1,654.00	0.00	-100.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	668,254.00	689,304.00	3.1%
All Other State Revenue	All Other	8590	134,752.00	3,690.00	-97.3%
TOTAL, OTHER STATE REVENUE			803,006.00	692,994.00	-13.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8680	2,008.00	2,008.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8682	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,008.00	2,008.00	0.0%
TOTAL, REVENUES			806,668.00	695,002.00	-13.8%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	47,677.00	49,801.00	4.5%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			47,677.00	49,801.00	4.5%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	369,971.00	332,097.00	-10.2%
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			369,971.00	332,097.00	-10.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	11,757.00	13,202.00	12.3%
PERS		3201-3202	81,822.00	80,998.00	-1.0%
OASDI/Medicare/Alternative		3301-3302	28,993.00	26,127.00	-9.9%
Health and Welfare Benefits		3401-3402	121,931.00	121,931.00	0.0%
Unemployment Insurance		3501-3502	5,137.00	4,698.00	-8.5%
Workers' Compensation		3601-3602	8,018.00	7,332.00	-8.6%
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			257,658.00	254,288.00	-1.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	101,337.00	9,095.00	-91.0%
Noncapitalized Equipment		4400	1,650.00	1,650.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			102,987.00	10,745.00	-89.6%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	325.00	325.00	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	3,125.00	3,125.00	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	36,699.00	6,699.00	-81.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			40,150.00	10,150.00	-74.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	37,921.00	37,921.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			37,921.00	37,921.00	0.0%
TOTAL, EXPENDITURES			856,364.00	695,002.00	-18.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8985	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,654.00	0.00	-100.0%
3) Other State Revenue		8300-8599	803,006.00	692,994.00	-13.7%
4) Other Local Revenue		8600-8799	2,008.00	2,008.00	0.0%
5) TOTAL, REVENUES			806,668.00	695,002.00	-13.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		745,743.00	580,713.00	-22.1%
2) Instruction - Related Services	2000-2999		70,842.00	74,510.00	5.2%
3) Pupil Services	3000-3999		1,858.00	1,858.00	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		37,921.00	37,921.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7899	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			856,364.00	695,002.00	-18.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(49,696.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(49,696.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	70,588.00	20,892.00	-70.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			70,588.00	20,892.00	-70.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			70,588.00	20,892.00	-70.4%
2) Ending Balance, June 30 (E + F1e)			20,892.00	20,892.00	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	20,892.00	20,892.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
6547	Special Education Early Intervention Preschool Grant	20,892.00	20,892.00
Total, Restricted Balance		20,892.00	20,892.00

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,788,668.10	1,838,898.00	-8.4%
3) Other State Revenue		8300-8599	189,436.00	120,858.00	-36.2%
4) Other Local Revenue		8600-8799	8,874.00	8,874.00	0.0%
5) TOTAL, REVENUES			1,986,978.10	1,768,630.00	-11.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	465,048.00	477,771.00	2.7%
3) Employee Benefits		3000-3999	335,478.00	350,325.00	4.4%
4) Books and Supplies		4000-4999	965,615.10	763,597.00	-20.9%
5) Services and Other Operating Expenditures		5000-5999	59,910.00	56,609.00	-5.5%
6) Capital Outlay		6000-6999	284,544.00	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	49,665.00	49,665.00	0.0%
9) TOTAL, EXPENDITURES			2,160,260.10	1,697,965.00	-21.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(173,282.00)	70,664.00	-140.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(173,282.00)	70,664.00	-140.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	365,317.16	192,035.16	-47.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			365,317.16	192,035.16	-47.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			365,317.16	192,035.16	-47.4%
2) Ending Balance, June 30 (E + F1e)			192,035.16	262,699.16	36.8%
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	192,035.16	262,699.16	36.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G9 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	1,788,668.10	1,638,898.00	-8.4%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,788,668.10	1,638,898.00	-8.4%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	189,436.00	120,858.00	-36.2%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			189,436.00	120,858.00	-36.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,565.00	1,565.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	7,309.00	7,309.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,874.00	8,874.00	0.0%
TOTAL, REVENUES			1,986,978.10	1,768,630.00	-11.0%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	388,608.00	388,716.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	62,940.00	75,555.00	20.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	13,500.00	13,500.00	0.0%
TOTAL, CLASSIFIED SALARIES			465,048.00	477,771.00	2.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	95,416.00	108,889.00	14.1%
OASDI/Medicare/Alternative		3301-3302	34,543.00	35,516.00	2.8%
Health and Welfare Benefits		3401-3402	191,036.00	191,036.00	0.0%
Unemployment Insurance		3501-3502	5,554.00	5,711.00	2.8%
Workers' Compensation		3601-3602	8,929.00	9,173.00	2.7%
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			335,478.00	350,325.00	4.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	61,109.00	57,065.00	-6.6%
Noncapitalized Equipment		4400	55,535.00	6,532.00	-88.2%
Food		4700	848,970.10	700,000.00	-17.5%
TOTAL, BOOKS AND SUPPLIES			965,615.10	763,597.00	-20.9%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4,802.00	1,500.00	-68.8%
Dues and Memberships		5300	208.00	208.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	24,392.00	24,392.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	12,220.00	12,220.00	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	16,788.00	16,788.00	0.0%
Communications		5900	1,500.00	1,500.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			59,910.00	56,608.00	-5.5%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	284,544.00	0.00	-100.0%
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			284,544.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	49,665.00	49,665.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			49,665.00	49,665.00	0.0%
TOTAL, EXPENDITURES			2,160,260.10	1,697,966.00	-21.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,788,668.10	1,638,898.00	-8.4%
3) Other State Revenue		8300-8599	189,436.00	120,858.00	-36.2%
4) Other Local Revenue		8600-8799	8,874.00	8,874.00	0.0%
5) TOTAL, REVENUES			1,986,978.10	1,768,630.00	-11.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		1,791,550.10	1,613,800.00	-9.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		49,665.00	49,665.00	0.0%
8) Plant Services	8000-8999		319,045.00	34,501.00	-89.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,160,260.10	1,697,966.00	-21.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(173,282.00)	70,664.00	-140.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8880-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(173,282.00)	70,664.00	-140.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	365,317.16	192,035.16	-47.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			365,317.16	192,035.16	-47.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			365,317.16	192,035.16	-47.4%
2) Ending Balance, June 30 (E + F1e)			192,035.16	262,699.16	36.8%
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	192,035.16	262,699.16	36.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	172,705.16	243,369.16
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	19,330.00	19,330.00
Total, Restricted Balance		192,035.16	262,699.16

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,000.00	6,000.00	0.0%
5) TOTAL, REVENUES			6,000.00	6,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,000.00	6,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,000.00	6,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	492,240.00	498,240.00	1.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			492,240.00	498,240.00	1.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			492,240.00	498,240.00	1.2%
2) Ending Balance, June 30 (E + F1e)			498,240.00	504,240.00	1.2%
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	498,240.00	504,240.00	1.2%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G9 + H2) - (I6 + J2)			0.00		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	6,000.00	6,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,000.00	6,000.00	0.0%
TOTAL, REVENUES			6,000.00	6,000.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	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%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,000.00	6,000.00	0.0%
5) TOTAL, REVENUES			6,000.00	6,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			6,000.00	6,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,000.00	6,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	492,240.00	498,240.00	1.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			492,240.00	498,240.00	1.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			492,240.00	498,240.00	1.2%
2) Ending Balance, June 30 (E + F1e)			498,240.00	504,240.00	1.2%
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)		9750	498,240.00	504,240.00	1.2%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	267,498.00	267,498.00	0.0%
5) TOTAL, REVENUES			267,498.00	267,498.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	1,128,394.00	1,128,394.00	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			1,128,394.00	1,128,394.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(860,896.00)	(860,896.00)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(860,896.00)	(860,896.00)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,437,585.23	14,576,689.23	-5.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,437,585.23	14,576,689.23	-5.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,437,585.23	14,576,689.23	-5.6%
2) Ending Balance, June 30 (E + F1e)			14,576,689.23	13,715,793.23	-5.9%
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	14,576,689.23	13,715,793.23	-5.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	267,498.00	267,498.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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			267,498.00	267,498.00	0.0%
TOTAL, REVENUES			267,498.00	267,498.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
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	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,128,394.00	1,128,394.00	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			1,128,394.00	1,128,394.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,128,394.00	1,128,394.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8819	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8851	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8853	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8861	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8865	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8871	0.00	0.00	0.0%
Proceeds from Leases		8872	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8873	0.00	0.00	0.0%
All Other Financing Sources		8879	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8880	0.00	0.00	0.0%
Contributions from Restricted Revenues		8890	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	267,498.00	267,498.00	0.0%
5) TOTAL, REVENUES			267,498.00	267,498.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,128,394.00	1,128,394.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,128,394.00	1,128,394.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(860,896.00)	(860,896.00)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(860,896.00)	(860,896.00)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,437,585.23	14,576,689.23	-5.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,437,585.23	14,576,689.23	-5.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,437,585.23	14,576,689.23	-5.6%
2) Ending Balance, June 30 (E + F1e)			14,576,689.23	13,715,793.23	-5.9%
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	14,576,689.23	13,715,793.23	-5.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
9010	Other Restricted Local	14,576,689.23	13,715,793.23
Total, Restricted Balance		14,576,689.23	13,715,793.23

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	349,498.00	349,498.00	0.0%
5) TOTAL, REVENUES			349,498.00	349,498.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	115,690.00	116,290.00	0.5%
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			115,690.00	116,290.00	0.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			233,808.00	233,208.00	-0.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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		6980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			233,808.00	233,208.00	-0.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	407,666.10	641,474.10	57.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			407,666.10	641,474.10	57.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			407,666.10	641,474.10	57.4%
2) Ending Balance, June 30 (E + F1e)			641,474.10	874,682.10	36.4%
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	641,474.10	874,682.10	36.4%
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%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	6,052.00	6,052.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	343,446.00	343,446.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			349,498.00	349,498.00	0.0%
TOTAL, REVENUES			349,498.00	349,498.00	0.0%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
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	92,640.00	92,640.00	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	23,050.00	23,650.00	2.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			115,690.00	115,290.00	0.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			115,690.00	116,290.00	0.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	349,498.00	349,498.00	0.0%
5) TOTAL, REVENUES			349,498.00	349,498.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		115,690.00	116,290.00	0.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			115,690.00	116,290.00	0.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			233,808.00	233,208.00	-0.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			233,808.00	233,208.00	-0.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	407,666.10	641,474.10	57.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			407,666.10	641,474.10	57.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			407,666.10	641,474.10	57.4%
2) Ending Balance, June 30 (E + F1e)			641,474.10	874,682.10	36.4%
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	641,474.10	874,682.10	36.4%
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 Estimated Actuals	2022-23 Budget
9010	Other Restricted Local	641,474.10	874,682.10
Total, Restricted Balance		641,474.10	874,682.10

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,888.00	6,000.00	54.3%
5) TOTAL, REVENUES			3,888.00	6,000.00	54.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	131,720.00	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			131,720.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(127,832.00)	6,000.00	-104.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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		6980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(127,832.00)	6,000.00	-104.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	804,277.34	676,445.34	-15.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			804,277.34	676,445.34	-15.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			804,277.34	676,445.34	-15.9%
2) Ending Balance, June 30 (E + F1e)			676,445.34	682,445.34	0.9%
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	676,445.34	682,445.34	0.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,888.00	6,000.00	54.3%
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			3,888.00	6,000.00	54.3%
TOTAL, REVENUES			3,888.00	6,000.00	54.3%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
QASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
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	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	131,720.00	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			131,720.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			131,720.00	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					

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

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,888.00	6,000.00	54.3%
5) TOTAL, REVENUES			3,888.00	6,000.00	54.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		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		131,720.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			131,720.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(127,832.00)	6,000.00	-104.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(127,832.00)	6,000.00	-104.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	804,277.34	676,445.34	-15.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			804,277.34	676,445.34	-15.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			804,277.34	676,445.34	-15.9%
2) Ending Balance, June 30 (E + F1e)			676,445.34	682,445.34	0.9%
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	676,445.34	682,445.34	0.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
7710	State School Facilities Projects	676,445.34	682,445.34
Total, Restricted Balance		676,445.34	682,445.34

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	137,486.00	137,486.00	0.0%
5) TOTAL, REVENUES			137,486.00	137,486.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	357,691.00	357,691.00	0.0%
6) Capital Outlay		6000-6999	431,550.48	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			789,241.48	357,691.00	-54.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(651,755.48)	(220,205.00)	-66.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8800-8929	130,131.00	130,131.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8830-8979	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			130,131.00	130,131.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(521,624.48)	(90,074.00)	-82.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,675,702.40	3,154,077.92	-14.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,675,702.40	3,154,077.92	-14.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,675,702.40	3,154,077.92	-14.2%
2) Ending Balance, June 30 (E + F1e)			3,154,077.92	3,064,003.92	-2.9%
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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	3,154,077.92	3,064,003.92	-2.9%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) In County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	8230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	21,500.00	21,500.00	0.0%
Interest		8660	15,500.00	15,500.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	100,485.00	100,485.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			137,485.00	137,485.00	0.0%
TOTAL, REVENUES			137,485.00	137,485.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
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	13,800.00	13,800.00	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	343,691.00	343,691.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			357,691.00	357,691.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	431,550.48	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			431,550.48	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			789,241.48	357,691.00	-54.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: Special Reserve Fund From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	130,131.00	130,131.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			130,131.00	130,131.00	0.0%
INTERFUND TRANSFERS OUT					
From: Special Reserve Fund To: General Fund/CSSF		7612	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			130,131.00	130,131.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	137,486.00	137,486.00	0.0%
5) TOTAL, REVENUES			137,486.00	137,486.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		789,241.48	357,691.00	-54.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			789,241.48	357,691.00	-54.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(651,755.48)	(220,205.00)	-66.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	130,131.00	130,131.00	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			130,131.00	130,131.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(521,624.48)	(90,074.00)	-82.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,675,702.40	3,154,077.92	-14.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,675,702.40	3,154,077.92	-14.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,675,702.40	3,154,077.92	-14.2%
2) Ending Balance, June 30 (E + F1e)			3,154,077.92	3,064,003.92	-2.9%
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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	3,154,077.92	3,064,003.92	-2.9%
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%

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

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8089	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,345.00	4,345.00	0.0%
4) Other Local Revenue		8600-8799	2,438,030.43	2,435,938.00	-0.1%
5) TOTAL, REVENUES			2,442,375.43	2,440,283.00	-0.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	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	2,033,615.00	2,447,806.00	20.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,033,615.00	2,447,806.00	20.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			408,760.43	(7,523.00)	-101.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	240,730.41	0.00	-100.0%
b) Transfers Out		7600-7629	240,730.41	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			408,760.43	(7,523.00)	-101.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,251,662.20	1,660,422.63	32.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,251,662.20	1,660,422.63	32.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,251,662.20	1,660,422.63	32.7%
2) Ending Balance, June 30 (E + F1e)			1,680,422.63	1,652,899.63	-0.5%
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	1,660,422.63	1,652,899.63	-0.5%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	4,345.00	4,345.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,345.00	4,345.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	2,123,175.00	2,123,175.00	0.0%
Unsecured Roll		8612	267,126.00	267,126.00	0.0%
Prior Years' Taxes		8613	5,223.00	5,223.00	0.0%
Supplemental Taxes		8614	22,002.00	22,002.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	20,504.43	18,412.00	-10.2%
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			2,438,030.43	2,435,938.00	-0.1%
TOTAL, REVENUES			2,442,375.43	2,440,283.00	-0.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	535,000.00	990,000.00	85.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Bond Interest and Other Service Charges		7434	1,498,615.00	1,457,806.00	-2.7%
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)			2,033,615.00	2,447,806.00	20.4%
TOTAL, EXPENDITURES			2,033,615.00	2,447,806.00	20.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	240,730.41	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			240,730.41	0.00	-100.0%
INTERFUND TRANSFERS OUT					
From: Bond Interest and Redemption Fund To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	240,730.41	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			240,730.41	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		5965	0.00	0.00	0.0%
All Other Financing Sources		5979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		5980	0.00	0.00	0.0%
Contributions from Restricted Revenues		5990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,345.00	4,345.00	0.0%
4) Other Local Revenue		8600-8799	2,438,030.43	2,435,938.00	-0.1%
5) TOTAL, REVENUES			2,442,375.43	2,440,283.00	-0.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		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	2,033,615.00	2,447,806.00	20.4%
10) TOTAL, EXPENDITURES			2,033,615.00	2,447,806.00	20.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			408,760.43	(7,523.00)	-101.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	240,730.41	0.00	-100.0%
b) Transfers Out		7600-7629	240,730.41	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			408,760.43	(7,523.00)	-101.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,251,662.20	1,660,422.63	32.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,251,662.20	1,660,422.63	32.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,251,662.20	1,660,422.63	32.7%
2) Ending Balance, June 30 (E + F1e)			1,660,422.63	1,652,899.63	-0.5%
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	1,660,422.63	1,652,899.63	-0.5%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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):	2,297.75
District's ADA Standard Percentage Level:	1.0%

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2019-20)				
District Regular	2,471	2,462		
Charter School				
Total ADA	2,471	2,462	0.3%	Met
Second Prior Year (2020-21)				
District Regular	2,459	2,459		
Charter School				
Total ADA	2,459	2,459	0.0%	Met
First Prior Year (2021-22)				
District Regular	2,452	2,478		
Charter School		0		
Total ADA	2,452	2,478	N/A	Met
Budget Year (2022-23)				
District Regular	2,406			
Charter School	0			
Total ADA	2,406			

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):

2,297.8

District's Enrollment Standard Percentage Level:

1.0%

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2019-20)	District Regular	2,601	2,686	
	Charter School			
	Total Enrollment	2,601	2,686	N/A
Second Prior Year (2020-21)	District Regular	2,601	2,557	
	Charter School			
	Total Enrollment	2,601	2,557	1.7%
First Prior Year (2021-22)	District Regular	2,625	2,575	

	Charter School				
	Total Enrollment	2,625	2,575	1.9%	Not Met
Budget Year (2022-23)					
	District Regular	2,525			
	Charter School				
	Total Enrollment	2,525			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

The pandemic happened.

- 1b. STANDARD NOT MET - Enrollment was estimated above the standard for two or more of the previous three years. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

The pandemic happened.

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year		P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
		Estimated/Unaudited Actuals	CBEDS Actual	
		(Form A, Lines A4 and C4)	(Criterion 2, Item 2A)	
Third Prior Year (2019-20)	District Regular	2,459	2,686	91.5%
	Charter School		0	
	Total ADA/Enrollment	2,459	2,686	
Second Prior Year (2020-21)	District Regular	2,459	2,557	96.2%
	Charter School	0		
	Total ADA/Enrollment	2,459	2,557	
First Prior Year (2021-22)	District Regular	2,235	2,575	

Charter School			
Total ADA/Enrollment	2,235	2,575	86.8%
Historical Average Ratio:			91.5%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			92.0%

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

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

Fiscal Year		Estimated P-2 ADA	Enrollment	Ratio of ADA to Enrollment	Status
		Budget (Form A, Lines A4 and C4)	Budget/Projected (Criterion 2, Item 2A)		
Budget Year (2022-23)	District Regular	2,298	2,525	91.0%	Met
	Charter School	0			
	Total ADA/Enrollment	2,298	2,525		
1st Subsequent Year (2023-24)	District Regular	2,399	2,555	93.9%	Not Met
	Charter School				
	Total ADA/Enrollment	2,399	2,555		
2nd Subsequent Year (2024-25)	District Regular	2,399	2,555	93.9%	Not Met
	Charter School				
	Total ADA/Enrollment	2,399	2,555		

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)

We expect that our attendance factor will go back to prepandemic percentages by 2023-2024.

4. **CRITERION: LCFF Revenue**

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected:

LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

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

Projected LCFF Revenue

	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Step 1 - Change in Population				
a. ADA (Funded)				
(Form A, lines A6 and C4)	2,477.89	2,405.64	2,399.45	2,399.45
b. Prior Year ADA (Funded)		2,477.89	2,405.64	2,399.45
c. Difference (Step 1a minus Step 1b)		(72.25)	(6.19)	0.00
d. Percent Change Due to Population				
(Step 1c divided by Step 1b)		(2.92%)	(.26%)	0.00%

Step 2 - Change in Funding Level

a. Prior Year LCFF Funding	32,843,463.00	34,920,235.00	36,494,828.00
b1. COLA percentage	9.85%	5.38%	4.02%
b2. COLA amount (proxy for purposes of this criterion)	3,235,081.11	1,878,708.64	1,467,092.09
c. Percent Change Due to Funding Level			
(Step 2b2 divided by Step 2a)	9.9%	5.4%	4.0%

Step 3 - Total Change in Population and Funding Level

(Step 1d plus Step 2c)

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

6.9%	5.1%	4.0%
5.93% to 7.93%	4.12% to 6.12%	3.02% to 5.02%

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	5,215,321.00	5,033,928.00	5,033,928.00	5,033,928.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	33,260,557.00	35,361,212.00	36,936,805.00	38,378,169.00
District's Projected Change in LCFF Revenue:		6.32%	4.46%	3.90%
LCFF Revenue Standard		5.93% to 7.93%	4.12% to 6.12%	3.02% to 5.02%
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. **CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits	Total Expenditures	
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	
Third Prior Year (2019-20)	22,489,858.65	29,191,043.62	77.0%
Second Prior Year (2020-21)	20,496,193.09	25,449,789.25	80.5%
First Prior Year (2021-22)	25,240,907.02	31,381,574.60	80.4%
Historical Average Ratio:			79.3%

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

District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
	76.3% to 82.3%	76.3% to 82.3%	76.3% to 82.3%

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

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits	Total Expenditures		
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)		
	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)		
Budget Year (2022-23)	24,507,137.00	31,652,643.62	77.4%	Met
1st Subsequent Year (2023-24)	25,160,860.00	32,195,474.00	78.2%	Met

2nd Subsequent Year (2024-25)

25,838,695.00

33,423,309.00

77.3%

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	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	6.93%	5.12%	4.02%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-3.07% to 16.93%	-4.88% to 15.12%	-5.98% to 14.02%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	1.93% to 11.93%	0.12% to 10.12%	-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.

Percent Change

Change Is
Outside

Object Range / Fiscal Year	Amount	Over Previous Year	Explanation Range
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Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)

First Prior Year (2021-22)	13,936,085.00		
Budget Year (2022-23)	11,834,465.00	(15.08%)	Yes
1st Subsequent Year (2023-24)	4,771,356.00	(59.68%)	Yes
2nd Subsequent Year (2024-25)	4,831,400.00	1.26%	No

Explanation:

(required if Yes)

This is due to the COVID-19 Federal and State one-time money.

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

First Prior Year (2021-22)	5,713,627.00		
Budget Year (2022-23)	3,870,722.00	(32.25%)	Yes
1st Subsequent Year (2023-24)	3,594,401.00	(7.14%)	Yes
2nd Subsequent Year (2024-25)	3,733,947.00	3.88%	No

Explanation:

(required if Yes)

This is due to the COVID-19 Federal and State one-time money.

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

First Prior Year (2021-22)	3,202,787.94		
Budget Year (2022-23)	1,850,089.86	(42.24%)	Yes
1st Subsequent Year (2023-24)	1,461,954.00	(20.98%)	Yes
2nd Subsequent Year (2024-25)	1,461,954.00	0.00%	No

Explanation:

(required if Yes)

This is due to the COVID-19 Federal and State one-time money.

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

First Prior Year (2021-22)	2,984,660.14		
Budget Year (2022-23)	2,646,089.14	(11.34%)	Yes
1st Subsequent Year (2023-24)	2,568,154.00	(2.95%)	Yes
2nd Subsequent Year (2024-25)	2,718,154.00	5.84%	No

Explanation:

(required if Yes)

This is due to the COVID-19 Federal and State one-time money.

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

First Prior Year (2021-22)	7,437,342.34		
Budget Year (2022-23)	6,844,361.48	(7.97%)	Yes
1st Subsequent Year (2023-24)	6,145,831.00	(10.21%)	Yes
2nd Subsequent Year (2024-25)	6,261,323.00	1.88%	No

Explanation:

This is due to the COVID-19 Federal and State one-time money.

(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
----------------------------	--------	--------------------------------------	--------

Total Federal, Other State, and Other Local Revenue (Criterion 6B)

First Prior Year (2021-22)	22,852,499.94		
Budget Year (2022-23)	17,555,276.86	(23.18%)	Not Met
1st Subsequent Year (2023-24)	9,827,711.00	(44.02%)	Not Met
2nd Subsequent Year (2024-25)	10,027,301.00	2.03%	Met

Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)

First Prior Year (2021-22)	10,422,002.48		
Budget Year (2022-23)	9,490,450.62	(8.94%)	Not Met
1st Subsequent Year (2023-24)	8,713,985.00	(8.18%)	Not Met
2nd Subsequent Year (2024-25)	8,979,477.00	3.05%	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)

This is due to the COVID-19 Federal and State one-time money.

Explanation:

Other State Revenue

(linked from 6B

if NOT met)

This is due to the COVID-19 Federal and State one-time money.

Explanation:

Other Local Revenue

(linked from 6B

if NOT met)

This is due to the COVID-19 Federal and State one-time money.

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

Explanation:

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

This is due to the COVID-19 Federal and State one-time money.

Explanation:

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

This is due to the COVID-19 Federal and State one-time money.

7. **CRITERION: Facilities Maintenance**

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

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

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

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?

Yes

- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D)
(Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)

0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

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

42,997,296.41

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

3% Required

Budgeted Contribution¹

Minimum
Contribution

to the Ongoing and Major

c. Net Budgeted Expenditures and Other
Financing Uses

	(Line 2c times 3%)	Maintenance Account	Status
42,997,296.41	1,289,918.89	1,313,330.00	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

Explanation:

(required if NOT met
and Other is marked)

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

		Third Prior Year (2019-20)	Second Prior Year (2020-21)	First Prior Year (2021-22)
1.	District's Available Reserve Amounts (resources 0000-1999)			
	a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
	b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	1,140,720.00	4,342,111.74	1,512,273.00
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	22,090.94	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)	(22,090.94)	0.00	0.00
	e. Available Reserves (Lines 1a through 1d)	1,140,720.00	4,342,111.74	1,512,273.00
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	38,023,968.41	40,641,258.50	55,257,644.32
	b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
	c. Total Expenditures and Other Financing Uses			

(Line 2a plus Line 2b)	38,023,968.41	40,641,258.50	55,257,644.32
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	3.0%	10.7%	2.7%

District's Deficit Spending Standard Percentage Levels

(Line 3 times 1/3):

1.0%	3.6%	.9%
------	------	-----

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2019-20)	575,134.17	29,591,043.62	N/A	Met
Second Prior Year (2020-21)	799,786.34	29,191,676.42	N/A	Met
First Prior Year (2021-22)	377,567.40	31,381,574.60	N/A	Met
Budget Year (2022-23) (Information only)	1,996,565.10	31,652,643.62		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. **CRITERION: Fund Balance**

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ²		Beginning Fund Balance	
	(Form 01, Line F1e, Unrestricted Column)		Variance Level	
	Original Budget	Estimated/Unaudited Actuals	(If over estimated, else N/A)	Status
Third Prior Year (2019-20)	2,062,661.17	2,982,629.54	N/A	Met
Second Prior Year (2020-21)	3,167,228.77	3,557,763.71	N/A	Met
First Prior Year (2021-22)	3,748,806.17	4,357,550.05	N/A	Met
Budget Year (2022-23) (Information only)	4,735,117.45			

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

Percentage Level	District ADA
------------------	--------------

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

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

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

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

	Budget Year	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.	2,298	2,406	2,399
Subsequent Years, Form MYP, Line F2, if available.)			
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? Yes
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		

10B. Calculating the District's Reserve Standard

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

All other data are extracted or calculated.

		Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1.	Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	50,409,079.41	44,161,505.00	45,671,697.00
2.	Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3.	Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	50,409,079.41	44,161,505.00	45,671,697.00
4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	1,512,272.38	1,324,845.15	1,370,150.91
6.	Reserve Standard - by Amount (\$75,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	District's Reserve Standard (Greater of Line B5 or Line B6)	1,512,272.38	1,324,845.15	1,370,150.91

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.

		Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):				
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	1,512,273.00	1,324,846.00	1,370,151.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	112,949.04	0.00	0.00
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	(112,949.04)	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8.	District's Budgeted Reserve Amount (Lines C1 thru C7)	1,512,273.00	1,324,846.00	1,370,151.00
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.00%	3.00%	3.00%
	District's Reserve Standard			

(Section 10B, Line 7):	1,512,272.38	1,324,845.15	1,370,150.91
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
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1a. **Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)**

First Prior Year (2021-22)	(1,910,077.00)			
Budget Year (2022-23)	(2,055,430.28)	145,353.28	7.6%	Met
1st Subsequent Year (2023-24)	(2,055,431.00)	.72	0.0%	Met
2nd Subsequent Year (2024-25)	(2,055,432.00)	1.00	0.0%	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)	130,131.00			
Budget Year (2022-23)	130,131.00	0.00	0.0%	Met
1st Subsequent Year (2023-24)	550,131.00	420,000.00	322.8%	Not Met
2nd Subsequent Year (2024-25)	550,131.00	0.00	0.0%	Met

1d. **Impact of Capital Projects**

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

No

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

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

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

1a. 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)

We expect that the General Fund may be transferring an additional \$420,000 to another fund in 2023-2024.

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

Project Information:

(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Yes

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

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

The vast majority of this debt is paid by property taxes under the control of the Fresno County Auditor-Controller/Treasurer

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:

Some lifetime benefits and benefits past age 65 were grandfathered in from prior school districts during the merge

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

4. OPEB Liabilities Data must be entered.

a. Total OPEB liability	12,313,527.00
b. OPEB plan(s) fiduciary net position (if applicable)	
c. Total/Net OPEB liability (Line 4a minus Line 4b)	12,313,527.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Estimated
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	Jun 30, 2021

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
5. OPEB Contributions			
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	977,775.00	977,775.00	977,775.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	0.00		
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	559,234.00	559,234.00	559,234.00
d. Number of retirees receiving OPEB benefits	33.00	33.00	33.00

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)

Yes

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:

Our district is part of a Joint Powers Agreement (JPA) called Fresno County Self-Insurance Group (FCSIG) for Worker Comp Insurance

3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs 0.00

b. Unfunded liability for self-insurance programs

0.00

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022- 23)	(2023-24)	(2024-25)
4. Self-Insurance Contributions			
a. Required contribution (funding) for self-insurance programs	436,525.00	436,525.00	436,525.00
b. Amount contributed (funded) for self-insurance programs	0.00	0.00	0.00

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim)	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Number of certificated (non-management) full - time - equivalent(FTE) positions	146.33	149.33	149.33	149.33

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 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

131811

7. Amount included for any tentative salary schedule increases

0

0

Budget Year
(2022-23)

1st Subsequent Year
(2023-24)

2nd
Subsequent
Year
(2024-25)

Budget Year

1st Subsequent Year

2nd
Subsequent
Year

(2022-23)

(2023-24)

(2024-25)

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

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

Yes

Yes

Yes

2. Total cost of H&W benefits

3455347

3628114

3809520

3. Percent of H&W cost paid by employer

92.2%

92.2%

92.2%

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

5.0%

5.0%

5.0%

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:

Certificated (Non-management) Step and Column Adjustments

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

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

Yes	Yes	Yes
219185	222473	225810
1.5%	1.5%	1.5%

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

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

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

Yes	Yes	Yes
Yes	Yes	Yes

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim)	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Number of classified(non - management) FTE positions	121	120	120	120

Classified (Non-management) Salary and Benefit Negotiations

- 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 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:	<table border="1"> <tr> <td>Begin Date:</td> <td></td> <td>End Date:</td> <td></td> </tr> </table>	Begin Date:		End Date:			
Begin Date:		End Date:						
5.	Salary settlement:	<table border="1"> <tr> <td>Budget Year</td> <td>1st Subsequent Year</td> <td>2nd Subsequent Year</td> </tr> <tr> <td>(2022-23)</td> <td>(2023-24)</td> <td>(2024-25)</td> </tr> </table>	Budget Year	1st Subsequent Year	2nd Subsequent Year	(2022-23)	(2023-24)	(2024-25)
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)?	<table border="1"> <tr> <td></td> <td></td> <td></td> </tr> </table>						

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	85559						
		<table border="1"> <tr> <td>Budget Year</td> <td>1st Subsequent Year</td> <td>2nd Subsequent Year</td> </tr> <tr> <td>(2022-23)</td> <td>(2023-24)</td> <td>(2024-25)</td> </tr> </table>	Budget Year	1st Subsequent Year	2nd Subsequent Year	(2022-23)	(2023-24)	(2024-25)
Budget Year	1st Subsequent Year	2nd Subsequent Year						
(2022-23)	(2023-24)	(2024-25)						
7.	Amount included for any tentative salary schedule increases	<table border="1"> <tr> <td>0</td> <td>0</td> <td>0</td> </tr> </table>	0	0	0			
0	0	0						

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

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes
2.	Total cost of H&W benefits	1540761	1617800
3.	Percent of H&W cost paid by employer	95.2%	95.2%

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

5.0%	5.0%	5.0%
No		

Classified (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

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

Classified (Non-management) Step and Column Adjustments

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

Yes	Yes	Yes
72629	73949	75269
1.5%	1.5%	1.5%

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

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

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

Yes	Yes	Yes
Yes	Yes	Yes

Classified (Non-management) - Other

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

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

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

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

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

4. Amount included for any tentative salary schedule increases

Management/Supervisor/Confidential

Health and Welfare (H&W)
Benefits

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

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)
Yes	Yes	Yes
630851	662394	695513
93.2%	93.2%	93.2%
5.0%	5.0%	5.0%

Management/Supervisor/Confidential

Step and Column Adjustments

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

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)
Yes	Yes	Yes
58951	58951	58951
1.5%	1.5%	1.5%

Management/Supervisor/Confidential

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

Other Benefits (mileage, bonuses, etc.)

(2022-23)

(2023-24)

(2024-25)

1. Are costs of other benefits included in the budget and MYPs?
2. Total cost of other benefits
3. Percent change in cost of other benefits over prior year

No	No	No

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 21, 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?
- A2. Is the system of personnel position control independent from the payroll system?
- 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)
- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?
- 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?
- A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?
- A7. Is the district's financial system independent of the county office system?
- 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)
- A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

No

Yes

No

No

No

No

No

No

No

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

Comments:

(optional)

End of School District Budget Criteria and Standards Review

Budget, July 1
FINANCIAL REPORTS
2022-23 Budget
School District Certification

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: Washington Unified
District Office

Place: Washington
Unified District
Office

Date: June 17, 2022

Date: June 21, 2022

Time: 04:00 PM

Adoption
Date: June 21, 2022

Signed: _____

Clerk/Secretary of
the Governing Board

(Original signature
required)

Contact person for additional information on the budget reports:

Name: Chris Vaz

Telephone: (559) 495-5600

Title: Chief Business
Official

E-mail: cvaz@wusd.ws

Criteria and Standards Review Summary

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

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

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

S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)				No Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2021-22) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)		X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		X
		• Approval date for adoption of the LCAP or approval of an update to the LCAP:	Jun 21, 2022	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS				No Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	

Budget, July 1
FINANCIAL REPORTS
2022-23 Budget
School District Certification

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

We are a member of the Fresno County Self-Insurance Group (FCSIG).

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

Signed

Date of Meeting: Jun 22, 2022

Clerk/Secretary of the Governing Board

(Original signature required)

For additional information on this certification, please contact:

Name:	Chris Vaz
Title:	Chief Business Official
Telephone:	(559) 495-5600
E-mail:	cvaz@wusd.ws

Budget, July 1
2021-22 Estimated Actuals
GENERAL FUND
Current Expense Formula/Minimum Classroom
Compensation

10 76778 0000000
Form CEA
D8BWRGJM7S(2022-23)

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	16,427,546.82	301	0.00	303	16,427,546.82	305	106,408.00		307	16,321,138.82	309
2000 - Classified Salaries	6,042,729.42	311	62,333.72	313	5,980,395.70	315	147,722.00		317	5,832,673.70	319
3000 - Employee Benefits	12,677,201.46	321	451,326.00	323	12,225,875.46	325	95,441.00		327	12,130,434.46	329
4000 - Books, Supplies Equip Replace. (6500)	2,984,660.14	331	0.00	333	2,984,660.14	335	842,699.00		337	2,141,961.14	339
5000 - Services, . . . & 7300 - Indirect Costs	7,349,756.34	341	0.00	343	7,349,756.34	345	1,766,107.96		347	5,583,648.38	349
TOTAL					44,968,234.46	365			TOTAL	42,009,856.50	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011.	1100	375
2. Salaries of Instructional Aides Per EC 41011.	2100	380
3. STRS.	3101 & 3102	382
4. PERS.	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	385
7. Unemployment Insurance.	3501 & 3502	390
8. Workers' Compensation Insurance.	3601 & 3602	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00
10. Other Benefits (EC 22310).	3901 & 3902	55,312.00
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		22,355,098.86
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		270,587.00
		396

b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		396
14. TOTAL SALARIES AND BENEFITS	22,084,511.86	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372	.53	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	.55	
2. Percentage spent by this district (Part II, Line 15)	.53	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	.02	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	42,009,856.50	
5. Deficiency Amount (Part III, Line 3 times Line 4)	1,020,839.51	

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

Budget, July 1
2022-23 Budget
GENERAL FUND
Current Expense Formula/Minimum Classroom
Compensation

10 76778 0000000
Form CEB
D8BWRGJM7S(2022-23)

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.		
1000 - Certificated Salaries	15,969,803.00	301	0.00	303	15,969,803.00	305	115,367.00		307	15,854,436.00	309		
2000 - Classified Salaries	5,865,663.00	311	0.00	313	5,865,663.00	315	178,658.00		317	5,687,005.00	319		
3000 - Employee Benefits	10,693,880.00	321	0.00	323	10,693,880.00	325	97,734.00		327	10,596,146.00	329		
4000 - Books, Supplies Equip Replace. (6500)	2,646,089.14	331	0.00	333	2,646,089.14	335	828,589.00		337	1,817,500.14	339		
5000 - Services. . . & 7300 - Indirect Costs	6,756,775.48	341	0.00	343	6,756,775.48	345	1,844,867.00		347	4,911,908.48	349		
TOTAL					41,932,210.62	365	TOTAL					38,866,995.62	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011.	1100	375
2. Salaries of Instructional Aides Per EC 41011.	2100	380
3. STRS.	3101 & 3102	382
4. PERS.	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	385
7. Unemployment Insurance.	3501 & 3502	390
8. Workers' Compensation Insurance.	3601 & 3602	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00
10. Other Benefits (EC 22310).	3901 & 3902	55,312.00
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		20,873,860.00
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		302,700.00

b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		396
14. TOTAL SALARIES AND BENEFITS.	20,571,160.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.53	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)55	
2. Percentage spent by this district (Part II, Line 15)53	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)02	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	38,866,995.62	
5. Deficiency Amount (Part III, Line 3 times Line 4)	804,546.81	

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

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	55,257,644.32
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	13,673,126.00
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	1,844,989.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	599,538.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	130,131.00
6. All Other Financing Uses	All	9100, 9200	7699, 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
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)				2,574,658.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		173,282.00
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)				39,183,142.32
Section II - Expenditures Per ADA				2021-22 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				2,235.18
B. Expenditures per ADA (Line I.E divided by Line II.A)				17,530.20
Section III - MOE Calculation (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). (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.)			32,225,956.72	12,941.37
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)			32,225,956.72	12,941.37

B. Required effort (Line A.2 times 90%)	29,003,361.05	11,647.23
C. Current year expenditures (Line I.E and Line II.B)	39,183,142.32	17,530.20
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%
SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
N/A	0.00	0.00
	0.00	0.00
	0.00	0.00
	0.00	0.00
	0.00	0.00
	0.00	0.00
Total adjustments to base expenditures	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)

(Functions 7200-7700, goals 0000 and 9000)

2,132,229.02

2. Contracted general administrative positions not paid through payroll

a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.

b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)

(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000)

32,575,157.68

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6)

6.55%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero.

0.00

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	2,173,015.02
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	586,039.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	28,780.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	276,620.02
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	3,064,454.04
9. Carry-Forward Adjustment (Part IV, Line F)	(92,953.81)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	2,971,500.23

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	27,228,291.34
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	4,442,537.56
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	5,606,219.78
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	502,929.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	540,945.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	74,825.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	148,011.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	3,946,586.46
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	818,443.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	974,632.00

18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	44,283,420.14

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)

(Line A8 divided by Line B19)	6.92%
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D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2023-24 see www.cde.ca.gov/fg/ac/ic)

(Line A10 divided by Line B19)	6.71%
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Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	3,064,454.04
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B. Carry-forward adjustment from prior year(s)

1. Carry-forward adjustment from the second prior year	0.00
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00

C. Carry-forward adjustment for under- or over-recovery in the current year

1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (7.13%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (7.13%) times Part III, Line B19) or (the highest rate used to recover costs from any program (28.51%) times Part III, Line B19); zero if positive	(92,953.81)

D. Preliminary carry-forward adjustment (Line C1 or C2)	(92,953.81)
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E. Optional allocation of negative carry-forward adjustment over more than one year

Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.

Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	6.71%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-46476.91) is applied to the current year calculation and the remainder (\$-46476.90) is deferred to one or more future years:	6.82%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-30984.60) is applied to the current year calculation and the remainder (\$-61969.21) is deferred to one or more future years:	6.85%

LEA request for Option 1, Option 2, or Option 3

F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if

Option 2 or Option 3 is selected)

(92,953.81)

Approved
Indirect
cost rate: 7.13%

Highest
rate used
in any
program: 28.51%

Note: In one or more
resources, the rate
used is greater than
the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	2,145,575.00	611,708.00	28.51%
01	3182	165,731.00	11,816.00	7.13%
01	3550	59,965.00	2,441.00	4.07%
01	4035	333,716.00	8,949.00	2.68%
01	4203	106,814.00	3,400.00	3.18%
12	6105	632,341.00	37,921.00	6.00%
13	5310	927,033.00	49,665.00	5.36%

Budget, July 1
2021-22 Unaudited Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	1,220,066.16		193,853.48	1,413,919.64
2. State Lottery Revenue	8560	385,190.00		125,829.00	511,019.00
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
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		1,605,256.16	0.00	319,682.48	1,924,938.64
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	534,030.00		125,829.00	659,859.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	198,808.00			198,808.00
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			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	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
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		732,838.00	0.00	125,829.00	858,667.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	872,418.16	0.00	193,853.48	1,066,271.64
D. COMMENTS:					

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.

Washington Unified
Fresno County

Budget, July 1
2022-23
General Fund
Special Education Revenue Allocations
Setup

10 76778 0000000
Form SEAS
D8BWRGJM7S(2022-23)

Current LEA:	10-76778-0000000 Washington Unified	
Selected SELPA:	BE	(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA		
ID	SELPA-TITLE	DATE APPROVED
BE	Fresno County	(from Form SEA)

Budget, July 1
2021-22 Estimated Actuals Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

10 76778 0000000
Form SIAA
D8BWRGJM7S(2022-23)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(87,586.00)				
Other Sources/Uses Detail					0.00	130,131.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	37,921.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	49,665.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		

Budget, July 1
2021-22 Estimated Actuals Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

10 76778 0000000
Form SIAA
D8BWRGJM7S(2022-23)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					130,131.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail					240,730.41	240,730.41		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								

Budget, July 1
2021-22 Estimated Actuals Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	87,586.00	(87,586.00)	370,861.41	370,861.41	0.00	0.00

Budget, July 1
2022-23 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

10 76778 0000000
Form SIAB
D8BWRGJM7S(2022-23)

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(87,586.00)				
Other Sources/Uses Detail					0.00	130,131.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	37,921.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	49,665.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Budget, July 1
2022-23 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

10 76778 0000000
Form SIAB
D8BWRGJM7S(2022-23)

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					130,131.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Budget, July 1
2022-23 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

10 76778 0000000
Form SIAB
D8BWRGJM7S(2022-23)

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								

Budget, July 1
2022-23 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	87,586.00	(87,586.00)	130,131.00	130,131.00		

IMPORT CHECKS

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

Exception

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-3213-0-0000-0000-9740	3213	9740	\$181,559.00
Explanation: This will be corrected at Unaudited Actuals.			
01-7422-0-0000-0000-9740	7422	9740	\$463,632.00
Explanation: This will be corrected at Unaudited Actuals.			

GENERAL LEDGER CHECKS

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

Exception

FUND	RESOURCE	OBJECT	VALUE
01	6010	5800	(\$53,046.00)
Explanation: This will be corrected at Unaudited Actuals.			

EXP-POSITIVE - (Warning) - The following expenditure functions have a negative balance by resource, by fund. (NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.)

Exception

FUND	RESOURCE	FUNCTION	VALUE
01	0000	7180	(\$179,000.00)
Explanation: This will be corrected at Unaudited Actuals.			
01	6010	3600	(\$55,747.00)
Explanation: This will be corrected at Unaudited Actuals.			

IMPORT CHECKS

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

Exception

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-3213-0-0000-0000-9740	3213	9740	\$181,559.00
Explanation: This will be corrected at Unaudited Actuals			
01-6387-0-0000-0000-9740	6387	9740	\$68,235.00
Explanation: This will be corrected at Unaudited Actuals			
01-7422-0-0000-0000-9740	7422	9740	\$463,632.00
Explanation: This will be corrected at Unaudited Actuals			

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

Exception

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-3213-0-0000-0000-9791	3213	9791	\$181,559.00
01-7422-0-0000-0000-9791	7422	9791	\$463,632.00

GENERAL LEDGER CHECKS

EFB-POSITIVE - (Warning) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. NOTE: Negative ending balances in Fund 01 restricted resources will be offset against available reserves calculated in Form 01CS and Form MYP, which can negatively affect the criteria and standards.

Exception

FUND	RESOURCE	NEG. EFB
01	7426	(\$26,152.00)
Explanation: This will be corrected at Unaudited Actuals.		
01	9010	(\$86,797.04)
Explanation: This will be corrected at Unaudited Actuals.		
Total of negative resource balances for Fund 01		(\$112,949.04)

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

Exception

FUND	RESOURCE	OBJECT	VALUE
01	7426	9790	(\$26,152.00)
Explanation: This will be corrected at Unaudited Actuals.			
01	9010	9790	(\$86,797.04)
Explanation: This will be corrected at Unaudited Actuals.			