

Denair Unified School District

2022-2023 Proposed Budget Report



*Where students are family
and learning comes to life!*

3460 Lester Road
Denair CA, 95316

Board Presentation and Public Hearing
June 2, 2022

Final Presentation and Adoption
June 9, 2022

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Denair Unified School District
2022-2023 Proposed Budget Report and Multiyear Fiscal Projection
Public Hearing and Presentation – June 2, 2022
Board Adoption – June 9, 2022

Local Educational Agencies are required to adopt a budget prior to July 1 of each year in order to authorize the expenditure of funds. The proposed budget is only an initial blueprint for revenues and expenditures since the preparation of the proposed budget occurs before the State has enacted its budget, and before actual expenditures are known for the current year. In the event that material revisions are necessary, a revised budget will be presented no less than 45 days after the Enacted State Budget.

Governor’s Revised State Budget Proposal “May Revision”

On May 13, 2022, Gov. Gavin Newsom presented the May revision to the proposed state budget. The proposal includes a 6.56% statutory cost-of-living adjustment (COLA) to the Local Control Funding Formula (LCFF), as well as a 6.56% COLA to special education, child nutrition, Adult Education Block Grant, Mandate Block Grant, foster youth programs, American Indian Education Centers, and the American Indian Early Childhood Education Program.

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

- \$8 billion one-time discretionary funding
 - Estimated at \$1,500 per reported 2021-22 P-2 average daily attendance (ADA)
 - To be used for any purpose as determined by the governing board
 - Intent is to prioritize the use for maintaining staffing levels, student learning, operational costs, supporting mental health and wellness of students and staff
- \$3.3 billion in ongoing Prop. 98 funds to mitigate declining enrollment
 - Proposes current year adjustment to utilize the greater of 2021-22 ADA or the 2019-20 attendance rate applied to 2021-22 enrollment for all classroom-based LEAs
 - Maintains amendment to the LCFF calculation to allow school districts to utilize the greater of current year, prior year, or the average of the most recent three prior years’ ADA
- \$2.1 billion in ongoing Prop. 98 funds to increase LCFF base funding
- Additional \$403 million, for a total of \$4.8 billion ongoing for the Expanded Learning Opportunities Program (ELOP)
 - Full funding proposed in 2022-23
 - \$2,500 per classroom-based prior year P-2 ADA in grades K-6 multiplied by the prior year unduplicated pupil percentage (UPP)
 - Offering and access requirements begin in 2023-24
- \$614 million (Prop. 98 “re-benched”) for transitional kindergarten (TK) expansion

- \$611 million to maintain meal reimbursement rates at the federal Seamless Summer Option levels
- \$191 million for early childhood education
- Additional \$1.8 billion one-time general fund, for a total of \$4 billion to support the School Facilities Program
- \$1.8 billion (one-time Prop. 98) for deferred maintenance
- \$1.5 billion (one-time Prop. 98) for community schools
- California State Preschool Program (CSPP) proposed increase of \$34.6 million to fund the state preschool adjustment factors for students with disabilities and dual language learners

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

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

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

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

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

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

Local Control and Accountability Plan (LCAP): The changes to the LCAP template adopted in November 2021 make close coordination between an LEA's fiscal and programmatic leadership more critical than ever. All members of the leadership team need to be actively engaged in LCAP development to ensure accurate alignment of the budget, the LCAP, and non-LCAP planning processes. The requirements to calculate and implement carryover for

increased and improved services make it imperative that the expenditure tables related to the Annual Update and the Budget/LCAP year planned Goals and Actions are as accurate as possible. All constituents should carefully consider the implications of any actual (Annual Update) and potential (LCAP/Budget) carryover requirements. Given the unprecedented one-time financial resources, LEAs may need to plan for carryover, but the rationale for such a plan should be clearly communicated to all educational partners.

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

The Special Education Base Rate is first increased by the estimated COLA of 6.56%, and then augmented by \$500 million, resulting in a 2022-23 base rate of \$820 (currently \$715) per ADA. SELPAs with a base rate greater than \$820 per ADA in 2021-22 will continue to be funded at their current rate. Allocations will be calculated at the LEA level rather than the SELPA level, but funding will continue to flow through SELPAs. Each LEA's allocation will be based on ADA reported for the current year, most recent prior year or second most recent prior year (whichever is greater), multiplied by the base rate of \$820/ADA. SELPA base grant allocations will be provided by the CDE, and SELPAs must report the amount of funding generated by each member LEA no later than 20 days after receiving their apportionment.

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

Summary: All above information is current projections as of the Governor's May Revision 2022 and has been incorporated into this budget proposal for Denair Unified School District, other than the new COLA percentage since the District hasn't received the revised FCMAT LCFE calculator yet. The District has strong working relationships with employees and labor representatives, so utilizing the most current information and being transparent regarding its volatility is important to maintaining those relationships. Changes are likely to occur prior to finalization and adoption of the 2022-23 state budget. Multiple funding scenarios have been created and the District will complete a 45-day budget revision based on the enacted budget in the event any significant changes are enacted.

2022-2023 DUSD Primary Budget Components

❖ Average Daily Attendance (ADA)

Estimated ADA is at 1,190 District-wide:

- DMS – 204 (-1)
- DHS – 259 (+8)
- DECA – 518 (+22)

- DCA – 206 (+31)

Estimate an increase of approximately 7 ADA from 2021-2022 for non-charter schools and an increase of 53 for charter schools.

Estimated ADA does not currently include any new students from surrounding developments. In the event new students do enroll in Denair schools, those new students will be accounted for on Information Day (first Wednesday of October) and these projections will then be revised during the First Interim reporting period.

Estimated DECA ADA includes additional TK students.

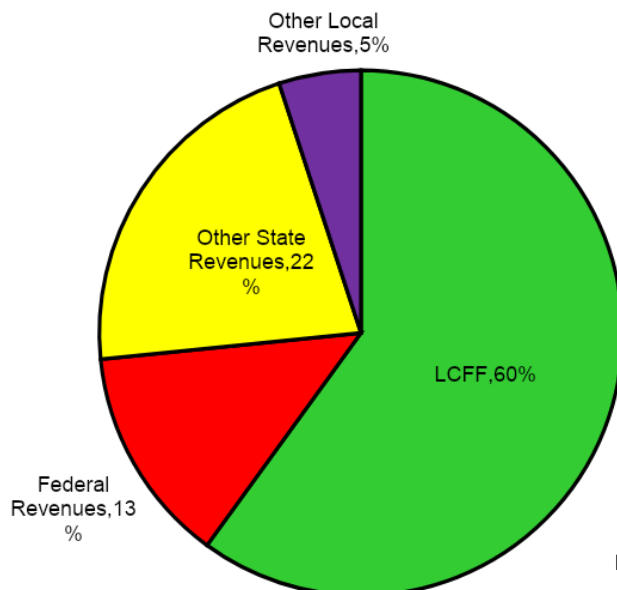
Estimated DCA ADA includes additional independent study students and hourly expenses have also increased to reflect the additional students.

- ❖ The District’s unduplicated pupil percentage for supplemental & concentration funding is estimated to be 62.26%. The percentage will be revised based on final data.
- ❖ Lottery revenue is estimated to be \$163 per ADA for unrestricted purposes and \$65 per ADA for restricted purposes.
- ❖ Mandated Cost Block Grant is \$34.94 for TK-8 ADA, and \$67.31 for 9-12 ADA at non-charter schools and \$18.34 for TK-8 ADA, and \$50.98 for 9-12 ADA at charter schools.
- ❖ Except as illustrated under Contributions to Restricted Programs, all federal and state restricted categorical programs are self-funded.

General Fund Revenue Components

The District receives funding for its general operations from various sources. A breakdown of the major funding sources is illustrated below:

Description	Amount
Local Control Funding Formula (non-charter)	\$5,724,744
LCFF (DECA)	\$5,475,436
LCFF (DCA)	\$2,513,961
Federal Revenues	\$3,059,872
Other State Revenues	\$4,920,223
Other Local Revenues	\$1,158,284
TOTAL	\$22,852,520



Education Protection Account

Illustrated below is how the District’s EPA funds are appropriated for the 2022-23 school year. Amounts will be revised throughout the year based on information received from the State.

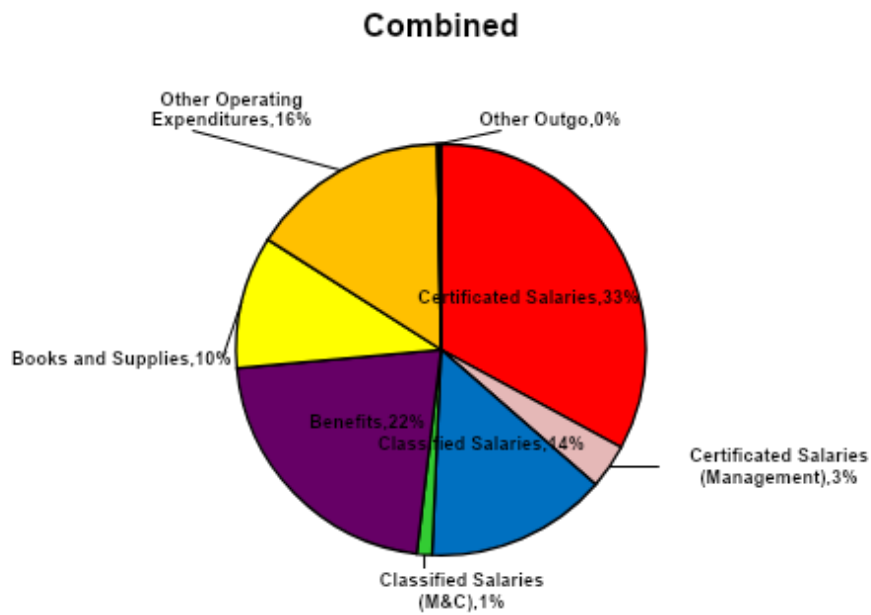
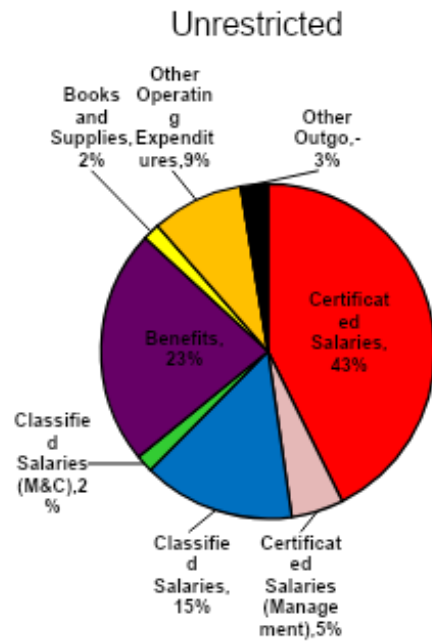
Education Protection Account (EPA)				
Fiscal Year Ending June 30, 2023				
	Denair Unified School District (DUSD)	Denair Elementary Charter Academy (DECA)	Denair Charter Academy (DCA)	Total
BUDGETED REVENUES				
General Purpose Revenues	\$ 5,675,202	\$ 5,445,287	\$ 2,490,933	\$ 13,611,422
EPA Factor	2%	2%	5%	2%
Estimated EPA	\$ 92,760	\$ 103,600	\$ 120,411	\$ 316,771
BUDGETED EXPENDITURES				
Certificated Instructional Salaries	58,163	76,859	94,443	229,465
Certificated Instructional Benefits	34,597	26,741	25,968	87,306
Estimated EPA	\$ 92,760	\$ 103,600	\$ 120,411	\$ 316,771

Operating Expenditure Components

The General Fund is used for the majority of the functions within the District. As illustrated below, the largest part of expenditures are salaries and benefits that comprise approximately 88% of the District’s unrestricted budget, and approximately 74% of the total General Fund budget.

Description	Unrestricted	Combined
Certificated Salaries	\$5,324,070	\$6,919,411
Certificated Salaries (Management)	\$630,326	\$732,654
Classified Salaries	\$1,835,892	\$3,012,269
Classified Salaries (Management & Confidential)	\$212,055	\$251,075
Benefits (Payroll Taxes and Health & Welfare Contributions)	\$2,832,398	\$4,557,040
Books and Supplies	\$206,502	\$2,192,114
Other Operating Expenditures	\$1,108,766	\$3,311,716
Capital Outlay	\$0	\$0
Other Outgo	-\$326,651	\$59,516
TOTAL	\$11,823,358	\$21,035,795

Following is a graphical description of expenditures by percentage:



Contributions to/from Restricted Programs & Transfers Out

The budget includes the following transfers of unrestricted resources to restricted programs to cover restricted program expenditures in excess of revenue:

Description	Proposed Budget
Special Education	1,374,647
Restricted Maintenance Account	609,149
TOTAL CONTRIBUTIONS	1,983,796

General Fund Summary

The District's 2022-23 General Fund projects a total unrestricted excess of \$1,823,844 and an ending fund balance of \$2,590,332 (\$2,212,983 for unrestricted activity). The components of the District's fund balance are as follows: revolving cash - \$3,900, restricted programs - \$377,349, economic uncertainty - \$845,412, assigned one-time - \$803,919 and unassigned / unappropriated of \$559,752.

Cash Flow

The District is anticipating having negative monthly cash balances in August-September and November of 2022. The District will be able to cover negative cash by borrowing from other funds within the District.

Fund Summaries

As illustrated below, all Funds are anticipated to have a positive ending fund balance at June 30, 2023.

FUND	2021-22	Est. Net Change	2022-23
OPERATING FUND - DISTRICT (01)	\$363,743	\$442,813	\$806,556
OPERATING FUND - DECA (02)	\$233,297	\$855,664	\$1,088,961
STUDENT ACTIVITY FUND - ASB (08)	\$96,874	\$0	\$96,874
CHARTER FUND - DCA (09)	\$176,567	\$518,248	\$694,815
CHILD DEVELOPMENT FUND (12)	\$55,954	\$0	\$55,954
CAFETERIA FUND (13)	\$163,423	\$0	\$163,423
BUILDING FUND (21)	\$1,111,912	\$0	\$1,111,912
CAPITAL FACILITIES FUND (25)	\$897,976	\$240,992	\$1,138,968
BOND INTEREST FUND (51)	\$2,048,198	\$388,735	\$2,436,933
TOTAL	\$5,147,944	\$2,446,452	\$7,594,396

Multiyear Projection

General Planning Factors Released by the Department of Finance (DOF):

	2022-23	2023-24	2024-25
Statutory COLA	6.56%	5.38%	4.02%
LCFF Calculator (FCMAT) COLA	5.33%	3.61%	3.64%
STRS Employer Rates	19.10%	19.10%	19.10%
PERS Employer Rates	25.37%	25.20%	24.60%
Lottery – Prop. 20 per ADA	\$65	\$65	\$65
Lottery – unrestricted per ADA	\$163	\$163	\$163
Mandate Block Grant for Districts – K-8 per ADA	\$34.94	\$36.82	\$38.30
Mandate Block Grant for Districts – 9-12 per ADA	\$67.31	\$70.93	\$73.78
Mandate Block Grant for Charters – K-8 per ADA	\$18.34	\$19.33	\$20.11
Mandate Block Grant for Charters – 9-12 per ADA	\$50.98	\$53.72	\$55.88

Various aspects of the planning factors illustrated above will be further discussed below with the District's revenue or expenditure assumptions.

Revenue Assumptions:

Based on 2022-23 enrollment projections and past enrollment trends, the District anticipates enrollment to remain fairly steady between 2023-25. The Local Control Funding Formula is estimated to be adjusted by the funded FCMAT's COLA of 3.61% in 2023-24 and 3.64% in 2024-25 and includes an additional 15% in concentration funds.

Expenditure Assumptions:

Certificated and classified step increases are estimated to be approximately 1.7% and 1.2%, respectively.

Benefits were adjusted accordingly due to the above changes. To reflect the changes in the Governor's May Revision, PERS is expected to decrease by 0.17% in 2023-24 and then decrease again by 0.6% in 2024-25.

Estimated Ending Fund Balances:

During 2023-24, the District estimates that the General Fund will be deficit spending due to the spending of one-time carryovers. Deficit spending is expected to be \$236,503 resulting in an ending fund balance of \$2,353,829.

During 2024-25, the District estimates that the General Fund is no longer expected to be deficit spending. The net increase to the ending fund balance is expected to be \$171,944 resulting in an ending fund balance of \$2,525,773.

Estimated Ending Cash Balances:

As discussed above, the District anticipates having negative monthly cash balances during the months of August-September and November, 2022. The District is anticipating having an overall positive ending cash balance of \$2,383,218 on June 30, 2023. During 2023-24, the District is expected to have a positive monthly cash balance through the year and an overall positive ending cash balance of \$2,818,634 on June 30, 2024. The District can borrow from other funds within the District to cover negative cash balances during the 2022-23 fiscal year.

Conclusion:

The projection supports that the District will be able to meet its financial obligations for the current and subsequent years. Therefore, Denair Unified School District certifies that its financial condition is positive; a positive certification states that based upon current projections, a district will be able meet its financial obligations for the current fiscal year and subsequent two fiscal years. Administration is confident that the District will be able to maintain a minimum State reserve on a district-wide basis while continuing to work with stakeholders to implement the community's highest priorities.

DENAIR UNIFIED SCHOOL DISTRICT
2022-23 Proposed Budget
Estimated Financial Activity: All Funds

Description	General Fund (01)	Charter School (DECA) Funds (01)	Student Activity Fund (08)	Charter School (DCA) Fund (09)	Child Development Fund (12)	Cafeteria Special Revenue Fund (13)	Building Fund (21)	Capital Facilities Fund (25)	Bond Interest & Redemption Fund (51)	Total
REVENUES										
General Purpose (LCFF) Revenues:										
State Aid	2,902,223	2,658,619		1,393,760						6,954,602
Property Taxes & Misc. Local	2,822,521	2,816,817		1,120,201						6,759,539
Total General Purpose	5,724,744	5,475,436	-	2,513,961	-	-	-	-	-	13,714,141
Federal Revenues	3,059,872	-		-	17,400	800,804				3,878,076
Other State Revenues	2,608,537	1,817,022		494,664	210,841	90,035			10,263	5,231,362
Other Local Revenues	1,156,784	-		1,500			3,000	240,992	1,818,104	3,220,380
TOTAL - REVENUES	12,549,937	7,292,458	-	3,010,125	228,241	890,839	3,000	240,992	1,828,367	26,043,959
EXPENDITURES										
Certificated Salaries	2,944,080	2,906,308		1,069,023	74,431					6,993,842
Certificated Management Salaries	541,287	87,416		103,951	9,713					742,367
Classified Salaries	2,108,939	729,511		173,819	54,194	315,407				3,381,870
Classified Management Salaries	219,217	15,929		15,929						251,075
Employee Benefits (All)	2,907,867	1,227,767		421,406	39,893	117,645				4,714,578
Books & Supplies	1,913,538	253,082		25,494	19,898	393,569				2,605,581
Other Operating Expenses (Services)	1,837,503	969,055		505,158	20,831	28,609	3,000			3,364,156
Capital Outlay	-	-		-						-
Other Outgo	104,406	-		-					1,439,632	1,544,038
Direct Support/Indirect Costs	(370,203)	247,726		77,587	9,281	35,609				-
TOTAL - EXPENDITURES	12,206,634	6,436,794	-	2,392,367	228,241	890,839	3,000	-	1,439,632	23,597,507
EXCESS (DEFICIENCY)	343,303	855,664	-	617,758	-	-	-	240,992	388,735	2,446,452
OTHER SOURCES/USES										
Transfers In	99,510	-								99,510
Transfers (Out)	-			(99,510)						(99,510)
Net Other Sources (Uses)	-	-								-
Contributions to Restricted Programs	-	-								-
TOTAL - OTHER SOURCES/USES	99,510	-	-	(99,510)	-	-	-	-	-	-
FUND BALANCE INCREASE (DECREASE)	442,813	855,664	-	518,248	-	-	-	240,992	388,735	2,446,452
FUND BALANCE										
Beginning Fund Balance	363,743	233,297	96,874	176,567	55,954	163,423	1,111,912	897,976	2,048,198	5,147,944
Ending Balance, June 30	806,556	1,088,961	96,874	694,815	55,954	163,423	1,111,912	1,138,968	2,436,933	7,594,396

DENAIR UNIFIED SCHOOL DISTRICT
2022-23 Proposed Budget
Estimated Financial Activity: Operating Funds (General & Charter Funds)

Description	General Fund (01)			Denair Elementary Charter Academy (01)			Denair Charter Academy (09)			Grand Total <i>Information Only</i>
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	
REVENUES										
General Purpose (LCFF) Revenues:										
State Aid	2,902,223	-	2,902,223	2,658,619	-	2,658,619	1,393,760	-	1,393,760	6,954,602
Property Taxes & Misc. Local	2,616,751	205,770	2,822,521	2,816,817	-	2,816,817	1,120,201	-	1,120,201	6,759,539
Total General Purpose	5,518,974	205,770	5,724,744	5,475,436	-	5,475,436	2,513,961	-	2,513,961	13,714,141
Federal Revenues	-	3,059,872	3,059,872	-	-	-	-	-	-	3,059,872
Other State Revenues	840,671	1,767,866	2,608,537	877,659	939,363	1,817,022	303,881	190,783	494,664	4,920,223
Other Local Revenues	100,416	1,056,368	1,156,784	-	-	-	-	1,500	1,500	1,158,284
TOTAL - REVENUES	6,460,061	6,089,876	12,549,937	6,353,095	939,363	7,292,458	2,817,842	192,283	3,010,125	22,852,520
EXPENDITURES										
Certificated Salaries	2,106,250	837,830	2,944,080	2,260,073	646,235	2,906,308	957,747	111,276	1,069,023	6,919,411
Certificated Management Salaries	438,959	102,328	541,287	87,416	-	87,416	103,951	-	103,951	732,654
Classified Salaries	1,119,519	989,420	2,108,939	543,304	186,207	729,511	173,069	750	173,819	3,012,269
Classified Management Salaries	180,197	39,020	219,217	15,929	-	15,929	15,929	-	15,929	251,075
Employee Benefits (All)	1,461,048	1,446,819	2,907,867	982,370	245,397	1,227,767	388,980	32,426	421,406	4,557,040
Books & Supplies	128,564	1,784,974	1,913,538	68,044	185,038	253,082	9,894	15,600	25,494	2,192,114
Other Operating Expenses (Services)	613,021	1,224,482	1,837,503	379,737	589,318	969,055	116,008	389,150	505,158	3,311,716
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Other Outgo	-	104,406	104,406	-	-	-	-	-	-	104,406
Direct Support/Indirect Costs	(566,875)	196,672	(370,203)	176,298	71,428	247,726	63,926	13,661	77,587	(44,890)
TOTAL - EXPENDITURES	5,480,683	6,725,951	12,206,634	4,513,171	1,923,623	6,436,794	1,829,504	562,863	2,392,367	21,035,795
EXCESS (DEFICIENCY)	979,378	(636,075)	343,303	1,839,924	(984,260)	855,664	3,704,921	(370,580)	617,758	1,816,725
OTHER SOURCES/USES										
Transfers In	99,510	-	99,510	-	-	-	-	-	-	99,510
Transfers (Out)	-	-	-	-	-	-	(99,510)	-	(99,510)	(99,510)
Net Other Sources (Uses)	-	-	-	-	-	-	-	-	-	-
Contributions (to Restricted Programs)	(628,956)	628,956	-	(984,260)	984,260	-	(370,580)	370,580	-	-
TOTAL - OTHER SOURCES/USES	(529,446)	628,956	99,510	(984,260)	984,260	-	(470,090)	370,580	(99,510)	-
FUND BALANCE INCREASE (DECREASE)	449,932	(7,119)	442,813	855,664	-	855,664	3,234,831	-	518,248	1,816,725
FUND BALANCE										
Beginning Fund Balance	100,325	263,418	363,743	112,247	121,050	233,297	176,567	-	176,567	773,607
Ending Balance, June 30	550,257	256,299	806,556	967,911	121,050	1,088,961	3,411,398	-	694,815	2,590,332

Denair Unified School District
2022-23 Proposed Budget
Operating Funds Multi-Year Projection

Description	2022-23 Proposed Budget			2023-24 Projected Budget			2024-25 Projected Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES									
General Purpose Revenue	13,508,371	205,770	13,714,141	13,735,296	205,800	13,941,096	14,329,476	205,800	14,535,276
Federal Revenue	0	3,059,872	3,059,872	0	591,400	591,400	0	591,400	591,400
State Revenue	2,022,211	2,898,012	4,920,223	237,300	2,457,100	2,694,400	237,600	2,457,100	2,694,700
Local Revenue	100,416	1,057,868	1,158,284	100,400	1,057,900	1,158,300	100,400	1,057,900	1,158,300
Total Revenues	15,630,998	7,221,522	22,852,520	14,072,996	4,312,200	18,385,196	14,667,476	4,312,200	18,979,676
EXPENDITURES									
Certificated Salaries	5,954,396	1,697,669	7,652,065	6,120,200	1,529,000	7,649,200	6,224,300	1,555,100	7,779,400
Classified Salaries	2,047,947	1,215,397	3,263,344	2,072,500	1,100,100	3,172,600	2,097,400	1,113,300	3,210,700
Benefits	2,832,398	1,724,642	4,557,040	2,863,784	1,592,785	4,456,569	2,873,417	1,596,785	4,470,202
Books and Supplies	206,502	1,985,612	2,192,114	155,200	461,300	616,500	155,200	461,300	616,500
Other Services & Oper. Exp	1,108,766	2,202,950	3,311,716	1,024,300	1,335,600	2,359,900	1,024,300	1,335,600	2,359,900
Capital Outlay	0	0	0	0	0	0	0	0	0
Other Outgo 7xxx	0	104,406	104,406	0	104,400	104,400	0	104,400	104,400
Transfer of Indirect 73xx	(326,651)	281,761	(44,890)	117,365	145,165	262,530	121,465	145,165	266,630
Other	0	0	0	0	0	0	0	0	0
Total Expenditures	11,823,358	9,212,437	21,035,795	12,353,349	6,268,350	18,621,699	12,496,082	6,311,650	18,807,732
Excess / (Deficiency)	3,807,640	(1,990,915)	1,816,725	1,719,647	(1,956,150)	(236,503)	2,171,394	(1,999,450)	171,944
OTHER SOURCES/USES									
Transfers In	99,510	0	99,510	100,705	0	100,705	101,914	0	101,914
Transfers Out	(99,510)	0	(99,510)	(100,705)	0	(100,705)	(101,914)	0	(101,914)
Net Other Sources (Uses)	0	0	0	0	0	0	0	0	0
Contributions to Restricted	(1,983,796)	1,983,796	0	(1,578,801)	1,578,801	0	(1,999,450)	1,999,450	0
Total Financing Sources/Uses	(1,983,796)	1,983,796	0	(1,578,801)	1,578,801	0	(1,999,450)	1,999,450	0
Net Increase (Decrease)	1,823,844	(7,119)	1,816,725	140,846	(377,349)	(236,503)	171,944	0	171,944
FUND BALANCE, RESERVES									
Beginning Balance	389,139	384,468	773,607	2,212,983	377,349	2,590,332	2,353,829	0	2,353,829
Ending Balance	2,212,983	377,349	2,590,332	2,353,829	0	2,353,829	2,525,773	0	2,525,773
Nonspendable (Revolving Cash)	3,900	0	3,900	3,900	0	3,900	3,900	0	3,900
Restricted	0	377,349	377,349	0	0	0	0	0	0
Assigned	803,919	0	803,919	899,102	0	899,102	891,613	0	891,613
Unassigned - REU	845,412	0	845,412	748,898	0	748,898	756,387	0	756,387
Unassigned - Other	559,752	0	559,752	701,929	0	701,929	873,873	0	873,873
Total - Fund Balance	2,212,983	377,349	2,590,332	2,353,829	0	2,353,829	2,525,773	0	2,525,773

Notes:
See individual notes on each site's Multi-Year Projections.

Denair Unified School District
2022-23 Proposed Budget
2022-2023 Operating Funds Cashflow Projection

DESCRIPTION	OBJECT	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUAL	TOTAL
A. BEGINNING CASH	N/A														
	9110	1,560,347	130,425	(367,726)	(252,038)	112,989	(759,068)	2,813,273	3,178,300	2,306,243	1,620,074	4,486,130	3,614,073		
B. RECEIPTS															
General Purpose (LCFF)															
State Aid & EPA	8010-8019	347,730	347,730	625,914	625,914	625,914	625,914	625,914	625,914	625,914	625,914	625,914	625,916	0	6,954,602
Property Taxes	8010-8019	0	0	0	0	0	4,258,510	0	0	0	2,501,029	0	0	0	6,759,539
Property Taxes In-Lieu	8080-8099	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Federal Revenue	8100-8299	0	0	1,130,625	482,312	0	0	482,312	0	0	482,312	0	0	482,311	3,059,872
Other State Revenue	8300-8599	0	1,202,472	185,888	743,550	0	185,888	743,550	0	185,888	743,550	0	185,888	743,549	4,920,223
Other Local Revenue	8600-8799	92,663	92,663	92,663	92,663	92,663	92,663	92,663	92,663	92,663	92,663	92,663	92,663	46,328	1,158,284
Interfund Transfers In	8910-8929	0	0	0	0	0	0	0	0	0	0	0	99,510	0	99,510
All Other Financing Sources	8930-8979	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-Revenue Inflow (CIB)	9140	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-Revenue Inflow (Advances)	9210	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-Revenue Inflow (Misc)		0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL RECEIPTS		440,393	1,642,865	2,035,090	1,944,439	718,577	5,162,975	1,944,439	718,577	904,465	4,445,468	718,577	1,003,977	1,272,188	22,952,030
C. DISBURSEMENTS															
Certificated Salaries	1000-1999	153,040	650,426	650,426	650,426	650,426	650,426	650,426	650,426	650,426	650,426	650,426	650,426	344,339	7,652,065
Classified Salaries	2000-2999	65,267	277,384	277,384	277,384	277,384	277,384	277,384	277,384	277,384	277,384	277,384	277,384	146,853	3,263,344
Benefits	3000-3999	364,562	378,235	378,235	378,235	378,235	378,235	378,235	378,235	378,235	378,235	378,235	378,235	31,893	4,557,040
Books & Supplies	4000-4999	328,817	328,817	109,606	109,606	109,606	109,606	109,606	109,606	109,606	109,606	109,606	328,817	219,209	2,192,114
Contracted Services	5000-5999	496,757	496,757	165,586	165,586	165,586	165,586	165,586	165,586	165,586	165,586	165,586	496,757	331,171	3,311,716
Capital Outlay	6000-6999	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Outgo (exclude 73XX)	7000-7499	0	9,397	9,397	9,397	9,397	9,397	9,397	9,397	9,397	9,397	9,397	10,436	0	104,406
Other Outgo - Indirect Costs	73XX	0	0	0	(11,222)	0	0	(11,222)	0	0	(11,222)	0	(6,733)	(4,491)	(44,890)
Interfund Transfers Out	7600-7629	0	0	0	0	0	0	0	0	0	0	0	99,510	0	99,510
All Other Financing Uses	7600-7699	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-Expenditure Outflow (U-Tax)	9519	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-Expenditure Outflow (OPEB)	9540	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-Expenditures (Other)	Misc	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Outflows/Non-Expenditures		0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL DISBURSEMENTS		1,408,443	2,141,016	1,590,634	1,579,412	1,590,634	1,590,634	1,579,412	1,590,634	1,590,634	1,579,412	1,590,634	2,234,832	1,068,974	21,135,305
D. PRIOR YEAR TRANSACTIONS															1,816,725
Accounts Receivable (Regular)	9200	1,376,772	0	0	0	0	0	0	0	0	0	0	0	0	1,376,772
Accounts Receivable (Due From)	9310	0	0	211,549	0	0	0	0	0	0	0	0	0	0	211,549
Accounts Payable	9500	1,838,644	0	0	0	0	0	0	0	0	0	0	0	0	1,838,644
Accounts Payable (Due To)	9610	0	0	540,317	0	0	0	0	0	0	0	0	0	0	540,317
Current Loan	9610	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Deferred Revenue	9650	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL PRIOR YEAR TRANSACTIONS		(461,872)	0	(328,768)	0	0	0	0	0	0	0	0	0	0	(790,640)
E. NET INCREASE/DECREASE (B-C+D)		(1,429,922)	(498,151)	115,688	365,027	(872,057)	3,572,341	365,027	(872,057)	(686,169)	2,866,056	(872,057)	(1,230,855)	203,214	1,026,085
F. ENDING CASH (A + E)		130,425	(367,726)	(252,038)	112,989	(759,068)	2,813,273	3,178,300	2,306,243	1,620,074	4,486,130	3,614,073	2,383,218		
G. ENDING CASH, PLUS ACCRUALS															2,586,432

Denair Unified School District
2022-23 Proposed Budget
2023-2024 Operating Funds Cashflow Projection

DESCRIPTION	OBJECT	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUAL	TOTAL
A. BEGINNING CASH	9110	2,383,218	2,203,808	1,297,457	857,467	787,451	154,414	3,365,508	3,295,492	2,662,455	2,146,869	4,265,538	3,632,501		
B. RECEIPTS															
General Purpose (LCFF)															
State Aid & EPA	8010-8019	401,285	401,285	722,354	722,354	722,354	722,354	722,354	722,354	722,354	722,354	722,354	721,975	0	8,025,731
Property Taxes	8010-8019	0	0	0	0	0	3,726,680	0	0	0	0	2,188,685	0	0	5,915,365
Property Taxes In-Lieu	8080-8099	(31)	(31)	(76)	(76)	(76)	(76)	(76)	(76)	(76)	(76)	(76)	746	0	0
Federal Revenue	8100-8299	0	0	218,523	93,219	0	0	93,219	0	0	93,219	0	0	93,220	591,400
Other State Revenue	8300-8599	0	345,390	117,451	469,802	0	117,451	469,802	0	117,451	469,802	0	117,451	469,800	2,694,400
Other Local Revenue	8600-8799	92,644	92,644	92,644	92,644	92,644	92,644	92,644	92,644	92,644	92,644	92,644	92,644	46,572	1,158,300
All Other Financing Sources	8930-8979	0	0	0	0	0	0	0	0	0	0	0	100,705	0	100,705
Non-Revenue Inflow (CIB)	9140	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-Revenue Inflow (Advances)	9210	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-Revenue Inflow (Misc)		0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL RECEIPTS		493,898	839,288	1,150,896	1,377,943	814,922	4,659,053	1,377,943	814,922	932,373	3,566,628	814,922	1,033,521	609,592	18,485,901
C. DISBURSEMENTS															
Certificated Salaries	1000-1999	153,032	650,186	650,186	650,186	650,186	650,186	650,186	650,186	650,186	650,186	650,186	650,186	344,122	7,649,200
Classified Salaries	2000-2999	63,410	269,642	269,642	269,642	269,642	269,642	269,642	269,642	269,642	269,642	269,642	269,642	143,128	3,172,600
Benefits	3000-3999	356,537	369,945	369,945	369,945	369,945	369,945	369,945	369,945	369,945	369,945	369,945	369,945	30,637	4,456,569
Books & Supplies	4000-4999	92,475	92,475	30,825	30,825	30,825	30,825	30,825	30,825	30,825	30,825	30,825	92,475	61,650	616,500
Contracted Services	5000-5999	353,995	353,995	117,965	117,965	117,965	117,965	117,965	117,965	117,965	117,965	117,965	353,995	236,230	2,359,900
Capital Outlay	6000-6999	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Outgo (exclude 73XX)	7000-7499	0	9,396	9,396	9,396	9,396	9,396	9,396	9,396	9,396	9,396	9,396	10,440	0	104,400
Other Outgo - Indirect Costs	73XX	0	0	0	0	0	0	0	0	0	0	0	0	262,530	262,530
Interfund Transfers Out	7600-7629	0	0	0	0	0	0	0	0	0	0	0	100,705	0	100,705
All Other Financing Uses	7600-7699	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-Expenditure Outflow (U-Tax)	9519	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-Expenditure Outflow (OPEB)	9540	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-Expenditures (Other)	Misc	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Outflows/Non-Expenditures		0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL DISBURSEMENTS		1,019,449	1,745,639	1,447,959	1,447,959	1,447,959	1,447,959	1,447,959	1,447,959	1,447,959	1,447,959	1,447,959	1,847,388	1,078,297	18,722,404
D. PRIOR YEAR TRANSACTIONS															(236,503)
Accounts Receivable (Regular)	9200	1,272,188	0	0	0	0	0	0	0	0	0	0	0	0	1,272,188
Accounts Receivable (Due From)	9310	0	0	37,020	0	0	0	0	0	0	0	0	0	0	37,020
Accounts Payable	9500	926,047	0	0	0	0	0	0	0	0	0	0	0	0	926,047
Accounts Payable (Due To)	9610	0	0	179,947	0	0	0	0	0	0	0	0	0	0	179,947
Current Loan	9610	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Deferred Revenue	9650	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL PRIOR YEAR TRANSACTIONS		346,141	0	(142,927)	0	0	0	0	0	0	0	0	0	0	203,214
E. NET INCREASE/DECREASE (B-C+D)		(179,410)	(906,351)	(439,990)	(70,016)	(633,037)	3,211,094	(70,016)	(633,037)	(515,586)	2,118,669	(633,037)	(813,867)	(468,705)	(33,289)
F. ENDING CASH (A + E)		2,203,808	1,297,457	857,467	787,451	154,414	3,365,508	3,295,492	2,662,455	2,146,869	4,265,538	3,632,501	2,818,634		
G. ENDING CASH, PLUS ACCRUALS															2,349,929

Denair Unified School District
2022-23 Proposed Budget
General Fund Multi-Year Projection

Description	2022-23 Proposed Budget			2023-24 Projected Budget			2024-25 Projected Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES									
General Purpose Revenue (A)	5,518,974	205,770	5,724,744	5,723,498	205,800	5,929,298	6,144,240	205,800	6,350,040
Federal Revenue (B)	0	3,059,872	3,059,872	0	591,400	591,400	0	591,400	591,400
State Revenue (C)	840,671	1,767,866	2,608,537	105,700	1,617,900	1,723,600	105,800	1,617,900	1,723,700
Local Revenue	100,416	1,056,368	1,156,784	100,400	1,056,400	1,156,800	100,400	1,056,400	1,156,800
Total Revenues	6,460,061	6,089,876	12,549,937	5,929,598	3,471,500	9,401,098	6,350,440	3,471,500	9,821,940
EXPENDITURES									
Certificated Salaries (D)	2,545,209	940,158	3,485,367	2,588,500	838,500	3,427,000	2,632,500	852,800	3,485,300
Classified Salaries (E)	1,299,716	1,028,440	2,328,156	1,315,300	910,900	2,226,200	1,331,100	921,800	2,252,900
Benefits (F)	1,461,048	1,446,819	2,907,867	1,446,284	1,337,385	2,783,669	1,442,917	1,338,785	2,781,702
Books and Supplies (G)	128,564	1,784,974	1,913,538	77,300	277,600	354,900	77,300	277,600	354,900
Other Services & Oper. Exp (H)	613,021	1,224,482	1,837,503	528,600	519,700	1,048,300	528,600	519,700	1,048,300
Capital Outlay	0	0	0	0	0	0	0	0	0
Other Outgo 7xxx	0	104,406	104,406	0	104,400	104,400	0	104,400	104,400
Transfer of Indirect 73xx	(566,875)	196,672	(370,203)	(190,055)	105,204	(84,851)	(190,055)	105,204	(84,851)
Other	0	0	0	0	0	0	0	0	0
Total Expenditures	5,480,683	6,725,951	12,206,634	5,765,929	4,093,689	9,859,618	5,822,362	4,120,289	9,942,651
Excess / (Deficiency)	979,378	(636,075)	343,303	163,669	(622,189)	(458,520)	528,078	(648,789)	(120,711)
OTHER SOURCES/USES									
Transfers In (I)	99,510	0	99,510	100,705	0	100,705	101,914	0	101,914
Transfers Out	0	0	0	0	0	0	0	0	0
Net Other Sources (Uses)	0	0	0	0	0	0	0	0	0
Contributions to Restricted	(628,956)	628,956	0	(365,890)	365,890	0	(648,789)	648,789	0
Total Financing Sources/Uses	(529,446)	628,956	99,510	(265,185)	365,890	100,705	(546,875)	648,789	101,914
Net Increase (Decrease)	449,932	(7,119)	442,813	(101,516)	(256,299)	(357,815)	(18,797)	0	(18,797)
FUND BALANCE, RESERVES									
Beginning Balance	100,325	263,418	363,743	550,257	256,299	806,556	448,741	0	448,741
Ending Balance	550,257	256,299	806,556	448,741	0	448,741	429,944	0	429,944
Nonspendable (Revolving Cash)	3,900	0	3,900	3,900	0	3,900	3,900	0	3,900
Restricted	0	256,299	256,299	0	0	0	0	0	0
Assigned One-time Carryovers	246,735	0	246,735	340,615	0	340,615	337,293	0	337,293
Unassigned - REU (J)	488,265	0	488,265	394,385	0	394,385	397,707	0	397,707
Unassigned - Other	(188,643)	0	(188,643)	(290,159)	0	(290,159)	(308,956)	0	(308,956)
Total - Fund Balance	550,257	256,299	806,556	448,741	0	448,741	429,944	0	429,944

Notes:

- (A) Based on 2022-23 enrollment projections and past enrollment trends, the District anticipates increase in enrollment by 1.52% in 23-24 and 2.81% in 24-25. The Local Control Funding Formula is estimated to be adjusted by COLA (3.61% in 2023-24 and 3.64% in 2024-25) and includes an additional 15% in concentration funds.
- (B) Federal revenue decreased from 2022-23 due to the elimination of one-time Restricted COVID-relief funds (2,468,428).
- (C) State revenue decreased from 2022-23 due to the elimination of one-time Unrestricted Discretionary Block Grant (\$735,000) and one-time Restricted A-G Completion Grant funding (\$150,000).
- (D) Step increases were estimated to be approximately 1.7% in subsequent years. Certificated salaries decreased due to the elimination of one-time Restrict COVID-relief funds (\$115,685).
- (E) Step increases were estimated to be approximately 1.2% in subsequent years. Classified salaries decreased due to the elimination of one-time Restrict COVID-relief funds (\$128,387).
- (F) Benefits were adjusted accordingly due to the above changes. To reflect proposed changes in the Governor's May Revision, the following State pension programs are expected to change by the following: STRS is expected to remain steady at 19.1% for current and subsequent years 23-24 and 24-25. PERS is expected to decrease by 0.17% in 23-24 and an additional 0.6% in 24-25.
- (G) Books and supplies expenditures decreased in the subsequent years due to elimination of one-time Restricted COVID-relief funds (\$1,482,564), one-time Restricted Ethnic Studies funding (\$7,286) and one-time Restricted A-G Completion Grant funding (\$15,890).
- (H) Services and operating expenditures decreased from 2022-23 due to the elimination of one-time Restricted A-G Completion Grant funding (\$127,500) and one-time Restricted COVID-relief funds (\$577,297).
- (I) Transfers in reflect DCA's 3% contribution to the restricted maintenance account.
- (J) Per CDE and SCOE recommendations, the district is increasing to a 4% reserve for economic uncertainty.

Denair Unified School District
2022-23 Proposed Budget
2022-2023 General Fund Cashflow Projection

DESCRIPTION	OBJECT	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUAL	TOTAL
	N/A														
A. BEGINNING CASH	9110	236,914	(722,458)	(1,466,489)	(953,064)	(894,078)	(1,827,118)	1,602,643	1,661,629	728,589	(100,160)	2,459,855	1,526,815		
B. RECEIPTS															
General Purpose (LCFF)															
State Aid & EPA	8010-8019	145,111	145,111	261,200	261,200	261,200	261,200	261,200	261,200	261,200	261,200	261,200	261,201		2,902,223
Property Taxes	8020-8079						4,258,510				2,501,029				6,759,539
Property Taxes In-Lieu	8080-8099	(196,851)	(196,851)	(354,332)	(354,332)	(354,332)	(354,332)	(354,332)	(354,332)	(354,332)	(354,332)	(354,332)	(354,328)		(3,937,018)
Federal Revenue	8100-8299			1,130,625	482,312			482,312			482,312			482,311	3,059,872
Other State Revenue	8300-8599		522,721	104,291	417,163		104,291	417,163		104,291	417,163		104,291	417,163	2,608,537
Other Local Revenue	8600-8799	92,543	92,543	92,543	92,543	92,543	92,543	92,543	92,543	92,543	92,543	92,543	92,543	46,268	1,156,784
Interfund Transfers In	8910-8929												99,510		99,510
All Other Financing Sources	8930-8979														0
Non-Revenue Inflow (CIB)	9140														0
Non-Revenue Inflow (Advances)	9210														0
Non-Revenue Inflow (Misc)															0
TOTAL RECEIPTS		40,803	563,524	1,234,327	898,886	(589)	4,362,212	898,886	(589)	103,702	3,399,915	(589)	203,217	945,742	12,649,447
C. DISBURSEMENTS															
Certificated Salaries	1000-1999	69,707	296,256	296,256	296,256	296,256	296,256	296,256	296,256	296,256	296,256	296,256	296,256	156,844	3,485,367
Classified Salaries	2000-2999	46,563	197,893	197,893	197,893	197,893	197,893	197,893	197,893	197,893	197,893	197,893	197,893	104,770	2,328,156
Benefits	3000-3999	232,629	241,353	241,353	241,353	241,353	241,353	241,353	241,353	241,353	241,353	241,353	241,353	20,355	2,907,867
Books & Supplies	4000-4999	287,031	287,031	95,677	95,677	95,677	95,677	95,677	95,677	95,677	95,677	95,677	287,031	191,352	1,913,538
Contracted Services	5000-5999	275,625	275,625	91,875	91,875	91,875	91,875	91,875	91,875	91,875	91,875	91,875	275,625	183,753	1,837,503
Capital Outlay	6000-6999														0
Other Outgo (exclude 73XX)	7000-7499		9,397	9,397	9,397	9,397	9,397	9,397	9,397	9,397	9,397	9,397	10,436	0	104,406
Other Outgo - Indirect Costs	73XX				(92,551)			(92,551)			(92,551)		(55,530)	(37,020)	(370,203)
Interfund Transfers Out	7600-7629														0
All Other Financing Uses	7600-7699														0
Non-Expenditure Outflow (U-Tax)	9519														0
Non-Expenditure Outflow (OPEB)	9540														0
Non-Expenditures (Other)	Misc														0
Other Outflows/Non-Expenditures															0
TOTAL DISBURSEMENTS		911,555	1,307,555	932,451	839,900	932,451	932,451	839,900	932,451	932,451	839,900	932,451	1,253,064	620,054	12,206,634
D. PRIOR YEAR TRANSACTIONS															442,813
Accounts Receivable (Regular)	9200	1,346,522													1,346,522
Accounts Receivable (Due From)	9310			211,549											211,549
Accounts Payable	9500	1,435,142													1,435,142
Accounts Payable (Due To)	9610														0
Current Loan	9610														0
Deferred Revenue	9650														0
TOTAL PRIOR YEAR TRANSACTIONS		(88,620)	0	211,549	0	0	0	0	0	0	0	0	0	0	122,929
E. NET INCREASE/DECREASE (B-C+D)		(959,372)	(744,031)	513,425	58,986	(933,040)	3,429,761	58,986	(933,040)	(828,749)	2,560,015	(933,040)	(1,049,847)	325,688	565,742
F. ENDING CASH (A + E)		(722,458)	(1,466,489)	(953,064)	(894,078)	(1,827,118)	1,602,643	1,661,629	728,589	(100,160)	2,459,855	1,526,815	476,968		
G. ENDING CASH, PLUS ACCRUALS															802,656

Denair Unified School District
2022-23 Proposed Budget
2023-2024 General Fund Cashflow Projection

DESCRIPTION	OBJECT	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUAL	TOTAL
A. BEGINNING CASH	N/A	476,968	312,639	(180,174)	(553,046)	(881,511)	(1,578,837)	1,519,428	1,190,963	493,637	(134,778)	1,725,442	1,028,116		
B. RECEIPTS															
General Purpose (LCFF)															
State Aid & EPA	8020-8079	165,627	165,627	298,129	298,129	298,129	298,129	298,129	298,129	298,129	298,129	298,129	298,132		3,312,547
Property Taxes	8010-8019	0	0	0	0	0	3,726,680	0	0	0	2,188,685	0	0		5,915,365
Property Taxes In-Lieu	8080-8099	(164,931)	(164,931)	(296,876)	(296,876)	(296,876)	(296,876)	(296,876)	(296,876)	(296,876)	(296,876)	(296,876)	(296,868)		(3,298,614)
Federal Revenue	8100-8299	0	0	218,523	93,219	0	0	93,219	0	0	93,219	0	0	93,220	591,400
Other State Revenue	8300-8599	0	345,390	68,911	275,642	0	68,911	275,642	0	68,911	275,642	0	68,911	275,640	1,723,600
Other Local Revenue	8600-8799	92,544	92,544	92,544	92,544	92,544	92,544	92,544	92,544	92,544	92,544	92,544	92,544	46,272	1,156,800
Interfund Transfers In	8910-8929												100,705		100,705
All Other Financing Sources	8930-8979														0
Non-Revenue Inflow (CIB)	9140														0
Non-Revenue Inflow (Advances)	9210														0
Non-Revenue Inflow (Misc)															0
TOTAL RECEIPTS		93,240	438,630	381,231	462,658	93,797	3,889,388	462,658	93,797	162,708	2,651,343	93,797	263,424	415,132	9,501,803
C. DISBURSEMENTS															
Certificated Salaries	1000-1999	68,540	291,295	291,295	291,295	291,295	291,295	291,295	291,295	291,295	291,295	291,295	291,295	154,215	3,427,000
Classified Salaries	2000-2999	44,524	189,227	189,227	189,227	189,227	189,227	189,227	189,227	189,227	189,227	189,227	189,227	100,179	2,226,200
Benefits	3000-3999	222,693	231,045	231,045	231,045	231,045	231,045	231,045	231,045	231,045	231,045	231,045	231,045	19,481	2,783,669
Books & Supplies	4000-4999	53,235	53,235	17,745	17,745	17,745	17,745	17,745	17,745	17,745	17,745	17,745	53,235	35,490	354,900
Contracted Services	5000-5999	157,245	157,245	52,415	52,415	52,415	52,415	52,415	52,415	52,415	52,415	52,415	157,245	104,830	1,048,300
Capital Outlay	6000-6999														0
Other Outgo (exclude 73XX)	7000-7499	0	9,396	9,396	9,396	9,396	9,396	9,396	9,396	9,396	9,396	9,396	10,440		104,400
Other Outgo - Indirect Costs	73XX													(84,851)	(84,851)
Interfund Transfers Out	7600-7629														0
All Other Financing Uses	7600-7699														0
Non-Expenditure Outflow (U-Tax)	9519														0
Non-Expenditure Outflow (OPEB)	9540														0
Non-Expenditures (Other)	Misc														0
Other Outflows/Non-Expenditures															0
TOTAL DISBURSEMENTS		546,237	931,443	791,123	791,123	791,123	791,123	791,123	791,123	791,123	791,123	791,123	932,487	329,344	9,859,618
D. PRIOR YEAR TRANSACTIONS															(357,815)
Accounts Receivable (Regular)	9200	945,742													945,742
Accounts Receivable (Due From)	9310			37,020											37,020
Accounts Payable	9500	657,074													657,074
Accounts Payable (Due To)	9610														0
Current Loan	9610														0
Deferred Revenue	9650														0
TOTAL PRIOR YEAR TRANSACTIONS		288,668	0	37,020	0	0	0	0	0	0	0	0	0	0	325,688
E. NET INCREASE/DECREASE (B-C+D)		(164,329)	(492,813)	(372,872)	(328,465)	(697,326)	3,098,265	(328,465)	(697,326)	(628,415)	1,860,220	(697,326)	(669,063)	85,788	(32,127)
F. ENDING CASH (A + E)		312,639	(180,174)	(553,046)	(881,511)	(1,578,837)	1,519,428	1,190,963	493,637	(134,778)	1,725,442	1,028,116	359,053		
G. ENDING CASH, PLUS ACCRUALS															444,841

Denair Unified School District

2022-23 Proposed Budget

Denair Elementary Charter Academy Multi-Year Projection

Description	2022-23 Proposed Budget			2023-24 Projected Budget			2024-25 Projected Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES									
General Purpose Revenue (A)	5,475,436	0	5,475,436	5,462,894	0	5,462,894	5,653,690	0	5,653,690
Federal Revenue	0	0	0	0	0	0	0	0	0
State Revenue (B)	877,659	939,363	1,817,022	94,700	823,900	918,600	94,800	823,900	918,700
Local Revenue	0	0	0	0	0	0	0	0	0
Total Revenues	6,353,095	939,363	7,292,458	5,557,594	823,900	6,381,494	5,748,490	823,900	6,572,390
EXPENDITURES									
Certificated Salaries (C)	2,347,489	646,235	2,993,724	2,452,000	592,600	3,044,600	2,493,700	602,700	3,096,400
Classified Salaries (D)	559,233	186,207	745,440	565,900	188,400	754,300	572,700	190,700	763,400
Benefits (E)	982,370	245,397	1,227,767	1,025,500	226,300	1,251,800	1,034,500	228,500	1,263,000
Books and Supplies (F)	68,044	185,038	253,082	68,000	171,600	239,600	68,000	171,600	239,600
Other Services & Oper. Exp (G)	379,737	589,318	969,055	379,700	577,300	957,000	379,700	577,300	957,000
Capital Outlay	0	0	0	0	0	0	0	0	0
Other Outgo 7xxx	0	0	0	0	0	0	0	0	0
Transfer of Indirect 73xx	176,298	71,428	247,726	219,820	39,233	259,053	222,690	39,233	261,923
Other	0	0	0	0	0	0	0	0	0
Total Expenditures	4,513,171	1,923,623	6,436,794	4,710,920	1,795,433	6,506,353	4,771,290	1,810,033	6,581,323
Excess / (Deficiency)	1,839,924	(984,260)	855,664	846,674	(971,533)	(124,859)	977,200	(986,133)	(8,933)
OTHER SOURCES/USES									
Transfers In	0	0	0	0	0	0	0	0	0
Transfers Out	0	0	0	0	0	0	0	0	0
Net Other Sources (Uses)	0	0	0	0	0	0	0	0	0
Contributions to Restricted	(984,260)	984,260	0	(850,483)	850,483	0	(986,133)	986,133	0
Total Financing Sources/Uses	(984,260)	984,260	0	(850,483)	850,483	0	(986,133)	986,133	0
Net Increase (Decrease)	855,664	0	855,664	(3,809)	(121,050)	(124,859)	(8,933)	0	(8,933)
FUND BALANCE, RESERVES									
Beginning Balance	112,247	121,050	233,297	967,911	121,050	1,088,961	964,102	0	964,102
Ending Balance	967,911	121,050	1,088,961	964,102	0	964,102	955,169	0	955,169
Nonspendable (Revolving Cash)	0	0	0	0	0	0	0	0	0
Restricted	0	121,050	121,050	0	0	0	0	0	0
Assigned One-time Carryovers	389,859	0	389,859	385,745	0	385,745	382,747	0	382,747
Unassigned - REU (H)	257,472	0	257,472	260,255	0	260,255	263,253	0	263,253
Unassigned - Other	320,580	0	320,580	318,102	0	318,102	309,169	0	309,169
Total - Fund Balance	967,911	121,050	1,088,961	964,102	0	964,102	955,169	0	955,169

- Notes:
- (A) Based on 2022-23 enrollment projections and past enrollment trends, DECA anticipates a decline in enrollment by 3.16% in 23-24 and .36% in 24-25. The Local Control Funding Formula is estimated to be adjusted by COLA (3.61% in 2023-24 and 3.64% in 2024-25) and includes an additional 15% in concentration funds.
 - (B) State revenue decreased from 2022-23 due to the elimination of one-time Unrestricted Discretionary Block Grant (\$783,000) and one-time Restricted UPK (\$115,433).
 - (C) Step increases were estimated to be approximately 1.7% in subsequent years. Certificated salaries decreased on the Restricted column in the subsequent years and increased on the Unrestricted column due to elimination of one-time UPK funding (\$63562).
 - (D) Step increases were estimated to be approximately 1.2% in subsequent years.
 - (E) Benefits were adjusted accordingly due to the above changes. To reflect proposed changes in the Governor's May Revision, the following State pension programs are expected to change by the following: STRS is expected to remain steady at 19.1% for current and subsequent years 23-24 and 24-25. PERS is expected to decrease by 0.17% in 23-24 and an additional 0.6% in 24-25.
 - (F) Books and supplies expenditures decreased in the subsequent years due to elimination of one-time Restricted UPK funding (\$13,413).
 - (G) Services and operating expenditures decreased from 2022-23 due to the elimination of one-time Restricted UPK funding (\$12,000).
 - (H) Per CDE and SCOE recommendations, DECA is increasing REU to 4%.

Denair Unified School District
2022-23 Proposed Budget
2022-2023 Denair Elementary Charter Academy Cashflow Projection

DESCRIPTION	OBJECT	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUAL	TOTAL
A. BEGINNING CASH	N/A														
	9110	972,327	535,123	730,326	422,524	631,048	642,997	719,573	928,097	940,046	1,016,622	1,225,146	1,237,095		
B. RECEIPTS															
General Purpose (LCFF)															
State Aid & EPA	8010-8019	132,931	132,931	239,276	239,276	239,276	239,276	239,276	239,276	239,276	239,276	239,276	239,273		2,658,619
Property Taxes In-Lieu	8080-8099	140,841	140,841	253,514	253,514	253,514	253,514	253,514	253,514	253,514	253,514	253,514	253,509		2,816,817
Federal Revenue	8100-8299														0
Other State Revenue	8300-8599		524,485	64,627	258,507		64,627	258,507		64,627	258,507		64,627	258,508	1,817,022
Other Local Revenue	8600-8799	0	0	0	0	0	0	0	0	0	0	0	0		0
Interfund Transfers In	8910-8929														0
All Other Financing Sources	8930-8979														0
Non-Revenue Inflow (CIB)	9140														0
Non-Revenue Inflow (Advances)	9210														0
Non-Revenue Inflow (Misc)															0
TOTAL RECEIPTS		273,772	798,257	557,417	751,297	492,790	557,417	751,297	492,790	557,417	751,297	492,790	557,409	258,508	7,292,458
C. DISBURSEMENTS															
Certificated Salaries	1000-1999	59,874	254,467	254,467	254,467	254,467	254,467	254,467	254,467	254,467	254,467	254,467	254,467	134,713	2,993,724
Classified Salaries	2000-2999	14,909	63,362	63,362	63,362	63,362	63,362	63,362	63,362	63,362	63,362	63,362	63,362	33,549	745,440
Benefits	3000-3999	98,221	101,905	101,905	101,905	101,905	101,905	101,905	101,905	101,905	101,905	101,905	101,905	8,591	1,227,767
Books & Supplies	4000-4999	37,962	37,962	12,654	12,654	12,654	12,654	12,654	12,654	12,654	12,654	12,654	37,962	25,310	253,082
Contracted Services	5000-5999	145,358	145,358	48,453	48,453	48,453	48,453	48,453	48,453	48,453	48,453	48,453	145,358	96,904	969,055
Capital Outlay	6000-6999														0
Other Outgo (exclude 73XX)	7000-7499														0
Other Outgo - Indirect Costs	73XX				61,932			61,932			61,932		37,159	24,771	247,726
Interfund Transfers Out	7600-7629														0
All Other Financing Uses	7600-7699														0
Non-Expenditure Outflow (U-Tax)	9519														0
Non-Expenditure Outflow (OPEB)	9540														0
Non-Expenditures (Other)	Misc														0
Other Outflows/Non-Expenditures															0
TOTAL DISBURSEMENTS		356,324	603,054	480,841	542,773	480,841	480,841	542,773	480,841	480,841	542,773	480,841	640,213	323,838	6,436,794
D. PRIOR YEAR TRANSACTIONS															855,664
Accounts Receivable (Regular)	9200	5,064													5,064
Accounts Receivable (Due From)	9310														0
Accounts Payable	9500	359,716													359,716
Accounts Payable (Due To)	9610			384,378											384,378
Current Loan	9610														0
Deferred Revenue	9650														0
TOTAL PRIOR YEAR TRANSACTIONS		(354,652)	0	(384,378)	0	0	0	0	0	0	0	0	0	0	(739,030)
E. NET INCREASE/DECREASE (B-C+D)		(437,204)	195,203	(307,802)	208,524	11,949	76,576	208,524	11,949	76,576	208,524	11,949	(82,804)	(65,330)	116,634
F. ENDING CASH (A + E)		535,123	730,326	422,524	631,048	642,997	719,573	928,097	940,046	1,016,622	1,225,146	1,237,095	1,154,291		
G. ENDING CASH, PLUS ACCRUALS															1,088,961

Denair Unified School District
2022-23 Proposed Budget
2023-2024 Denair Elementary Charter Academy Cashflow Projection

DESCRIPTION	OBJECT	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUAL	TOTAL
A. BEGINNING CASH	N/A														
	9110	1,154,291	1,128,182	795,044	724,288	912,997	917,986	968,905	1,157,614	1,162,603	1,213,522	1,402,231	1,407,220		
B. RECEIPTS															
General Purpose (LCFF)															
State Aid & EPA	8010-8019	153,958	153,958	277,125	277,125	277,125	277,125	277,125	277,125	277,125	277,125	277,125	277,122		3,079,163
Property Taxes In-Lieu	8080-8099	119,200	119,200	214,500	214,500	214,500	214,500	214,500	214,500	214,500	214,500	214,500	214,831		2,383,731
Federal Revenue	8100-8299														0
Other State Revenue	8300-8599	0	0	45,930	183,720		45,930	183,720		45,930	183,720		45,930	183,720	918,600
Other Local Revenue	8600-8799	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Interfund Transfers In	8910-8929														0
All Other Financing Sources	8930-8979														0
Non-Revenue Inflow (CIB)	9140														0
Non-Revenue Inflow (Advances)	9210														0
Non-Revenue Inflow (Misc)															0
TOTAL RECEIPTS		273,158	273,158	537,555	675,345	491,625	537,555	675,345	491,625	537,555	675,345	491,625	537,883	183,720	6,381,494
C. DISBURSEMENTS															
Certificated Salaries	1000-1999	60,892	258,791	258,791	258,791	258,791	258,791	258,791	258,791	258,791	258,791	258,791	258,791	137,007	3,044,600
Classified Salaries	2000-2999	15,086	64,115	64,115	64,115	64,115	64,115	64,115	64,115	64,115	64,115	64,115	64,115	33,949	754,300
Benefits	3000-3999	100,144	103,900	103,900	103,900	103,900	103,900	103,900	103,900	103,900	103,900	103,900	103,900	8,756	1,251,800
Books & Supplies	4000-4999	35,940	35,940	11,980	11,980	11,980	11,980	11,980	11,980	11,980	11,980	11,980	35,940	23,960	239,600
Contracted Services	5000-5999	143,550	143,550	47,850	47,850	47,850	47,850	47,850	47,850	47,850	47,850	47,850	143,550	95,700	957,000
Capital Outlay	6000-6999														0
Other Outgo (exclude 73XX)	7000-7499														0
Other Outgo - Indirect Costs	73XX													259,053	259,053
Interfund Transfers Out	7600-7629														0
All Other Financing Uses	7600-7699														0
Non-Expenditure Outflow (U-Tax)	9519														0
Non-Expenditure Outflow (OPEB)	9540														0
Non-Expenditures (Other)	Misc														0
Other Outflows/Non-Expenditures															0
TOTAL DISBURSEMENTS		355,612	606,296	486,636	486,636	486,636	486,636	486,636	486,636	486,636	486,636	486,636	606,296	558,425	6,506,353
D. PRIOR YEAR TRANSACTIONS															(124,859)
Accounts Receivable (Regular)	9200	258,508													258,508
Accounts Receivable (Due From)	9310														0
Accounts Payable	9500	202,163													202,163
Accounts Payable (Due To)	9610			121,675											121,675
Current Loan	9610														0
Deferred Revenue	9650														0
TOTAL PRIOR YEAR TRANSACTIONS		56,345	0	(121,675)	0	0	0	0	0	0	0	0	0	0	(65,330)
E. NET INCREASE/DECREASE (B-C+D)		(26,109)	(333,138)	(70,756)	188,709	4,989	50,919	188,709	4,989	50,919	188,709	4,989	(68,413)	(374,705)	(190,189)
F. ENDING CASH (A + E)		1,128,182	795,044	724,288	912,997	917,986	968,905	1,157,614	1,162,603	1,213,522	1,402,231	1,407,220	1,338,807		
G. ENDING CASH, PLUS ACCRUALS															964,102

**Denair Unified School District
2022-23 Proposed Budget
Denair Charter Academy Multi-Year Projection**

Description	2022-23 Proposed Budget			2023-24 Projected Budget			2024-25 Projected Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES									
General Purpose Revenue (A)	2,513,961	0	2,513,961	2,548,904	0	2,548,904	2,531,546	0	2,531,546
Federal Revenue	0	0	0	0	0	0	0	0	0
State Revenue (B)	303,881	190,783	494,664	36,900	15,300	52,200	37,000	15,300	52,300
Local Revenue	0	1,500	1,500	0	1,500	1,500	0	1,500	1,500
Total Revenues	2,817,842	192,283	3,010,125	2,585,804	16,800	2,602,604	2,568,546	16,800	2,585,346
EXPENDITURES									
Certificated Salaries (C)	1,061,698	111,276	1,172,974	1,079,700	97,900	1,177,600	1,098,100	99,600	1,197,700
Classified Salaries (D)	188,998	750	189,748	191,300	800	192,100	193,600	800	194,400
Benefits (E)	388,980	32,426	421,406	392,000	29,100	421,100	396,000	29,500	425,500
Books and Supplies (F)	9,894	15,600	25,494	9,900	12,100	22,000	9,900	12,100	22,000
Other Services & Oper. Exp (G)	116,008	389,150	505,158	116,000	238,600	354,600	116,000	238,600	354,600
Capital Outlay (H)	0	0	0	0	0	0	0	0	0
Other Outgo 7xxx	0	0	0	0	0	0	0	0	0
Transfer of Indirect 73xx	63,926	13,661	77,587	87,600	728	88,328	88,830	728	89,558
Other	0	0	0	0	0	0	0	0	0
Total Expenditures	1,829,504	562,863	2,392,367	1,876,500	379,228	2,255,728	1,902,430	381,328	2,283,758
Excess / (Deficiency)	988,338	(370,580)	617,758	709,304	(362,428)	346,876	666,116	(364,528)	301,588
OTHER SOURCES/USES									
Transfers In	0	0	0	0	0	0	0	0	0
Transfers Out (I)	(99,510)	0	(99,510)	(100,705)	0	(100,705)	(101,914)	0	(101,914)
Net Other Sources (Uses)	0	0	0	0	0	0	0	0	0
Contributions to Restricted	(370,580)	370,580	0	(362,428)	362,428	0	(364,528)	364,528	0
Total Financing Sources/Uses	(470,090)	370,580	(99,510)	(463,133)	362,428	(100,705)	(466,442)	364,528	(101,914)
Net Increase (Decrease)	518,248	0	518,248	246,171	0	246,171	199,674	0	199,674
FUND BALANCE, RESERVES									
Beginning Balance	176,567	0	176,567	694,815	0	694,815	940,986	0	940,986
Ending Balance	694,815	0	694,815	940,986	0	940,986	1,140,660	0	1,140,660
Nonspendable (Revolving Cash)	0	0	0	0	0	0	0	0	0
Restricted	0	0	0	0	0	0	0	0	0
Assigned One-time Carryovers	167,325	0	167,325	172,742	0	172,742	171,573	0	171,573
Unassigned - REU (J)	99,675	0	99,675	94,258	0	94,258	95,427	0	95,427
Unassigned - Other	427,815	0	427,815	673,986	0	673,986	873,660	0	873,660
Total - Fund Balance	694,815	0	694,815	940,986	0	940,986	1,140,660	0	1,140,660

- Notes:
- (A) Based on 2022-23 enrollment projections and past enrollment trends, DCA anticipates a decline in enrollment by 1.87% in 23-24 and 4.76% in 24-25. The Local Control Funding Formula is estimated to be adjusted by COLA (3.61% in 2023-24 and 3.64% in 2024-25) and includes an additional 15% in concentration funds.
 - (B) State revenue decreased from 2022-23 due to the elimination of one-time Unrestricted Discretionary Block Grant (\$267,000) and one-time Restricted UPK (\$25,506) and ~~***** K \$sq tpi xsr \$Ver \$ (594@44-2~~
 - (C) Step increases were estimated to be approximately 1.7% in subsequent years.
 - (D) Step increases were estimated to be approximately 1.2% in subsequent years.
 - (E) Benefits were adjusted accordingly due to the above changes. To reflect proposed changes in the Governor's May Revision, the following State pension programs are expected to change by the following: STRS is expected to remain steady at 19.1% for current and subsequent years 23-24 and 24-25. PERS is expected to decrease by 0.17% in 23-24 and an additional 0.6% in 24-25.
 - (F) Books and supplies expenditures decreased in the subsequent years due to elimination of one-time Ethnic Studies funding (\$3,544).
 - (G) Services and operating expenditures decreased from 2022-23 due to the elimination of one-time Restricted UPK (\$25,506) and A-G Completion Grant (\$124,998).
 - (I) Transfers out reflect's DCA's 3% contribution to the restricted maintenance account.
 - (J) Per CDE and SCOE recommendations, DCA is increasing REU to 4%.

Denair Unified School District
2022-23 Proposed Budget
2022-2023 Denair Charter Academy Cashflow Projection

DESCRIPTION	OBJECT	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUAL	TOTAL
	N/A														
A. BEGINNING CASH	9110	351,106	317,760	368,437	278,502	376,019	425,053	491,057	588,574	637,608	703,612	801,129	850,163		
B. RECEIPTS															
General Purpose (LCFF)															
State Aid & EPA	8010-8019	69,688	69,688	125,438	125,438	125,438	125,438	125,438	125,438	125,438	125,438	125,438	125,442	0	1,393,760
Property Taxes In-Lieu	8080-8099	56,010	56,010	100,818	100,818	100,818	100,818	100,818	100,818	100,818	100,818	100,818	100,819		1,120,201
Federal Revenue	8100-8299														0
Other State Revenue	8300-8599		155,266	16,970	67,880		16,970	67,880		16,970	67,880		16,970	67,878	494,664
Other Local Revenue	8600-8799	120	120	120	120	120	120	120	120	120	120	120	120	60	1,500
Interfund Transfers In	8910-8929														0
All Other Financing Sources	8930-8979														0
Non-Revenue Inflow (CIB)	9140														0
Non-Revenue Inflow (Advances)	9210														0
Non-Revenue Inflow (Misc)															0
TOTAL RECEIPTS		125,818	281,084	243,346	294,256	226,376	243,346	294,256	226,376	243,346	294,256	226,376	243,351	67,938	3,010,125
C. DISBURSEMENTS															
Certificated Salaries	1000-1999	23,459	99,703	99,703	99,703	99,703	99,703	99,703	99,703	99,703	99,703	99,703	99,703	52,782	1,172,974
Classified Salaries	2000-2999	3,795	16,129	16,129	16,129	16,129	16,129	16,129	16,129	16,129	16,129	16,129	16,129	8,534	189,748
Benefits	3000-3999	33,712	34,977	34,977	34,977	34,977	34,977	34,977	34,977	34,977	34,977	34,977	34,977	2,947	421,406
Books & Supplies	4000-4999	3,824	3,824	1,275	1,275	1,275	1,275	1,275	1,275	1,275	1,275	1,275	3,824	2,547	25,494
Contracted Services	5000-5999	75,774	75,774	25,258	25,258	25,258	25,258	25,258	25,258	25,258	25,258	25,258	75,774	50,514	505,158
Capital Outlay	6000-6999														0
Other Outgo (exclude 73XX)	7000-7499														0
Other Outgo - Indirect Costs	73XX				19,397			19,397			19,397		11,638	7,758	77,587
Interfund Transfers Out	7600-7629												99,510		99,510
All Other Financing Uses	7600-7699														0
Non-Expenditure Outflow (U-Tax)	9519														0
Non-Expenditure Outflow (OPEB)	9540														0
Non-Expenditures (Other)	Misc														0
Other Outflows/Non-Expenditures															0
TOTAL DISBURSEMENTS		140,564	230,407	177,342	196,739	177,342	177,342	196,739	177,342	177,342	196,739	177,342	341,555	125,082	2,491,877
D. PRIOR YEAR TRANSACTIONS															518,248
Accounts Receivable (Regular)	9200	25,186													25,186
Accounts Receivable (Due From)	9310														0
Accounts Payable	9500	43,786													43,786
Accounts Payable (Due To)	9610			155,939											155,939
Current Loan	9610														0
Deferred Revenue	9650														0
TOTAL PRIOR YEAR TRANSACTIONS		(18,600)	0	(155,939)	0	0	0	0	0	0	0	0	0	0	(174,539)
E. NET INCREASE/DECREASE (B-C+D)		(33,346)	50,677	(89,935)	97,517	49,034	66,004	97,517	49,034	66,004	97,517	49,034	(98,204)	(57,144)	343,709
F. ENDING CASH (A + E)		317,760	368,437	278,502	376,019	425,053	491,057	588,574	637,608	703,612	801,129	850,163	751,959		
G. ENDING CASH, PLUS ACCRUALS															694,815

Denair Unified School District
2022-23 Proposed Budget
2023-2024 Denair Charter Academy Cashflow Projection

DESCRIPTION	OBJECT	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUAL	TOTAL
	N/A														
A. BEGINNING CASH	9110	751,959	762,987	682,587	686,225	755,965	815,265	877,175	946,915	1,006,215	1,068,125	1,137,865	1,197,165		
B. RECEIPTS															
General Purpose (LCFF)															
State Aid & EPA	8010-8019	81,700	81,700	147,100	147,100	147,100	147,100	147,100	147,100	147,100	147,100	147,100	146,721		1,634,021
Property Taxes In-Lieu	8080-8099	45,700	45,700	82,300	82,300	82,300	82,300	82,300	82,300	82,300	82,300	82,300	82,783		914,883
Federal Revenue	8100-8299														0
Other State Revenue	8300-8599	0	0	2,610	10,440		2,610	10,440		2,610	10,440		2,610	10,440	52,200
Other Local Revenue	8600-8799	100	100	100	100	100	100	100	100	100	100	100	100	300	1,500
Interfund Transfers In	8910-8929														0
All Other Financing Sources	8930-8979														0
Non-Revenue Inflow (CIB)	9140														0
Non-Revenue Inflow (Advances)	9210														0
Non-Revenue Inflow (Misc)															0
TOTAL RECEIPTS		127,500	127,500	232,110	239,940	229,500	232,110	239,940	229,500	232,110	239,940	229,500	232,214	10,740	2,602,604
C. DISBURSEMENTS															
Certificated Salaries	1000-1999	23,600	100,100	100,100	100,100	100,100	100,100	100,100	100,100	100,100	100,100	100,100	100,100	52,900	1,177,600
Classified Salaries	2000-2999	3,800	16,300	16,300	16,300	16,300	16,300	16,300	16,300	16,300	16,300	16,300	16,300	9,000	192,100
Benefits	3000-3999	33,700	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	2,400	421,100
Books & Supplies	4000-4999	3,300	3,300	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	3,300	2,200	22,000
Contracted Services	5000-5999	53,200	53,200	17,700	17,700	17,700	17,700	17,700	17,700	17,700	17,700	17,700	53,200	35,700	354,600
Capital Outlay	6000-6999														0
Other Outgo (exclude 73XX)	7000-7499														0
Other Outgo - Indirect Costs	73XX													88,328	88,328
Interfund Transfers Out	7600-7629												100,705		100,705
All Other Financing Uses	7600-7699														0
Non-Expenditure Outflow (U-Tax)	9519														0
Non-Expenditure Outflow (OPEB)	9540														0
Non-Expenditures (Other)	Misc														0
Other Outflows/Non-Expenditures															0
TOTAL DISBURSEMENTS		117,600	207,900	170,200	170,200	170,200	170,200	170,200	170,200	170,200	170,200	170,200	308,605	190,528	2,356,433
D. PRIOR YEAR TRANSACTIONS															246,171
Accounts Receivable (Regular)	9200	67,938													67,938
Accounts Receivable (Due From)	9310														0
Accounts Payable	9500	66,810													66,810
Accounts Payable (Due To)	9610			58,272											58,272
Current Loan	9610														0
Deferred Revenue	9650														0
TOTAL PRIOR YEAR TRANSACTIONS		1,128	0	(58,272)	0	0	0	0	0	0	0	0	0	0	(57,144)
E. NET INCREASE/DECREASE (B-C+D)		11,028	(80,400)	3,638	69,740	59,300	61,910	69,740	59,300	61,910	69,740	59,300	(76,391)	(179,788)	189,027
F. ENDING CASH (A + E)		762,987	682,587	686,225	755,965	815,265	877,175	946,915	1,006,215	1,068,125	1,137,865	1,197,165	1,120,774		
G. ENDING CASH, PLUS ACCRUALS															940,986

G = General Ledger Data; S =
Supplemental Data

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

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

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	10,712,977.00	200,243.00	10,913,220.00	10,994,410.00	205,770.00	11,200,180.00	2.6%
2) Federal Revenue		8100-8299	0.00	2,524,218.00	2,524,218.00	0.00	3,059,872.00	3,059,872.00	21.2%
3) Other State Revenue		8300-8599	197,862.00	2,048,339.00	2,246,201.00	1,718,330.00	2,707,229.00	4,425,559.00	97.0%
4) Other Local Revenue		8600-8799	100,117.00	994,667.00	1,094,784.00	100,416.00	1,056,368.00	1,156,784.00	5.7%
5) TOTAL, REVENUES			11,010,956.00	5,767,467.00	16,778,423.00	12,813,156.00	7,029,239.00	19,842,395.00	18.3%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	5,041,666.00	1,363,150.00	6,404,816.00	4,892,698.00	1,586,393.00	6,479,091.00	1.2%
2) Classified Salaries		2000-2999	1,765,912.00	1,005,004.00	2,770,916.00	1,858,949.00	1,214,647.00	3,073,596.00	10.9%
3) Employee Benefits		3000-3999	2,101,303.00	1,516,056.00	3,617,359.00	2,443,418.00	1,692,216.00	4,135,634.00	14.3%
4) Books and Supplies		4000-4999	231,370.00	1,402,848.00	1,634,218.00	196,608.00	1,970,012.00	2,166,620.00	32.6%
5) Services and Other Operating Expenditures		5000-5999	1,356,179.00	2,034,737.00	3,390,916.00	992,758.00	1,813,800.00	2,806,558.00	-17.2%
6) Capital Outlay		6000-6999	23,808.00	0.00	23,808.00	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	141,221.00	70,409.00	211,630.00	0.00	104,406.00	104,406.00	-50.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(363,720.00)	257,251.00	(106,469.00)	(390,577.00)	268,100.00	(122,477.00)	15.0%
9) TOTAL, EXPENDITURES			10,297,739.00	7,649,455.00	17,947,194.00	9,993,854.00	8,649,574.00	18,643,428.00	3.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			713,217.00	(1,881,988.00)	(1,168,771.00)	2,819,302.00	(1,620,335.00)	1,198,967.00	-202.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	87,820.00	0.00	87,820.00	99,510.00	0.00	99,510.00	13.3%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,568,429.00)	1,568,429.00	0.00	(1,613,216.00)	1,613,216.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,480,609.00)	1,568,429.00	87,820.00	(1,513,706.00)	1,613,216.00	99,510.00	13.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(767,392.00)	(313,559.00)	(1,080,951.00)	1,305,596.00	(7,119.00)	1,298,477.00	-220.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	979,964.33	698,027.17	1,677,991.50	212,572.33	384,468.17	597,040.50	-64.4%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			979,964.33	698,027.17	1,677,991.50	212,572.33	384,468.17	597,040.50	-64.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			979,964.33	698,027.17	1,677,991.50	212,572.33	384,468.17	597,040.50	-64.4%
2) Ending Balance, June 30 (E + F1e)			212,572.33	384,468.17	597,040.50	1,518,168.33	377,349.17	1,895,517.50	217.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	3,900.00	0.00	3,900.00	3,900.00	0.00	3,900.00	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	384,468.17	384,468.17	0.00	377,349.17	377,349.17	-1.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	.97	0.00	.97	636,594.97	0.00	636,594.97	65,628,247.4%
General Fund Expenses	1100	9780	.97		.97			0.00	
One-time Carry overs - Mandate Discretionary Grant DUSD	0000	9780			0.00	246,735.00		246,735.00	
One-time Carry overs - Mandate Discretionary Grant DECA	0000	9780			0.00	389,859.00		389,859.00	
General Fund Expenses	1100	9780			0.00	.97		.97	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	208,671.36	0.00	208,671.36	745,737.00	0.00	745,737.00	257.4%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	131,936.36	0.00	131,936.36	New
G. ASSETS									
1) Cash									
a) in County Treasury		9110	1,976,712.97	(728,711.56)	1,248,001.41				
1) Fair Value Adjustment to Cash in County Treasury		9111	936.79	0.00	936.79				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	3,900.00	0.00	3,900.00				
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				

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)	
3) Accounts Receivable		9200	156,479.29	466,511.29	622,990.58				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			2,138,029.05	(262,200.27)	1,875,828.78				
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	163,332.23	2,720.64	166,052.87				
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			163,332.23	2,720.64	166,052.87				
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)			1,974,696.82	(264,920.91)	1,709,775.91				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	4,758,263.00	0.00	4,758,263.00	5,364,482.00	0.00	5,364,482.00	12.7%
Education Protection Account State Aid - Current Year		8012	198,848.00	0.00	198,848.00	196,360.00	0.00	196,360.00	-1.3%
State Aid - Prior Years		8019	271,368.00	0.00	271,368.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	63,014.00	0.00	63,014.00	58,956.00	0.00	58,956.00	-6.4%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	2,701.00	0.00	2,701.00	2,701.00	0.00	2,701.00	0.0%
County & District Taxes									

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)	
Secured Roll Taxes		8041	6,475,476.00	0.00	6,475,476.00	6,561,044.00	0.00	6,561,044.00	1.3%
Unsecured Roll Taxes		8042	332,404.00	0.00	332,404.00	315,422.00	0.00	315,422.00	-5.1%
Prior Years' Taxes		8043	11,417.00	0.00	11,417.00	10,641.00	0.00	10,641.00	-6.8%
Supplemental Taxes		8044	51,902.00	0.00	51,902.00	52,016.00	0.00	52,016.00	0.2%
Education Revenue Augmentation Fund (ERAF)		8045	(547,675.00)	0.00	(547,675.00)	(527,973.00)	0.00	(527,973.00)	-3.6%
Community Redevelopment Funds (SB 617/699/1992)		8047	94,665.00	0.00	94,665.00	94,665.00	0.00	94,665.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			11,712,383.00	0.00	11,712,383.00	12,128,314.00	0.00	12,128,314.00	3.6%
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	(999,406.00)	0.00	(999,406.00)	(1,133,904.00)	0.00	(1,133,904.00)	13.5%
Property Taxes Transfers		8097	0.00	200,243.00	200,243.00	0.00	205,770.00	205,770.00	2.8%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			10,712,977.00	200,243.00	10,913,220.00	10,994,410.00	205,770.00	11,200,180.00	2.6%
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	210,171.00	210,171.00	0.00	192,281.00	192,281.00	-8.5%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		454,979.00	454,979.00		298,052.00	298,052.00	-34.5%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title II, Part A, Supporting Effective Instruction	4035	8290		60,623.00	60,623.00		43,071.00	43,071.00	-29.0%
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		26,910.00	26,910.00		26,910.00	26,910.00	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		25,030.00	25,030.00		25,030.00	25,030.00	0.0%
Career and Technical Education	3500-3599	8290		6,100.00	6,100.00		6,100.00	6,100.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	1,740,405.00	1,740,405.00	0.00	2,468,428.00	2,468,428.00	41.8%
TOTAL, FEDERAL REVENUE			0.00	2,524,218.00	2,524,218.00	0.00	3,059,872.00	3,059,872.00	21.2%
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	34,212.00	0.00	34,212.00	1,553,369.00	0.00	1,553,369.00	4,440.4%
Lottery - Unrestricted and Instructional Materials		8560	163,650.00	53,459.00	217,109.00	164,961.00	65,780.00	230,741.00	6.3%
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		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%

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)	
Career Technical Education Incentive Grant Program	6387	8590		168,950.00	168,950.00		0.00	0.00	-100.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	1,825,930.00	1,825,930.00	0.00	2,641,449.00	2,641,449.00	44.7%
TOTAL, OTHER STATE REVENUE			197,862.00	2,048,339.00	2,246,201.00	1,718,330.00	2,707,229.00	4,425,559.00	97.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	6,000.00	0.00	6,000.00	0.00	0.00	0.00	-100.0%
Interest		8660	3,933.00	0.00	3,933.00	0.00	0.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	3,000.00	3,000.00	0.00	3,000.00	3,000.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	90,184.00	191,917.00	282,101.00	100,416.00	176,228.00	276,644.00	-1.9%
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		69,438.00	69,438.00		17,620.00	17,620.00	-74.6%
From County Offices	6500	8792		730,312.00	730,312.00		859,520.00	859,520.00	17.7%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			100,117.00	994,667.00	1,094,784.00	100,416.00	1,056,368.00	1,156,784.00	5.7%
TOTAL, REVENUES			11,010,956.00	5,767,467.00	16,778,423.00	12,813,156.00	7,029,239.00	19,842,395.00	18.3%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	4,237,307.00	1,137,607.00	5,374,914.00	4,056,829.00	1,376,041.00	5,432,870.00	1.1%
Certificated Pupil Support Salaries		1200	300,842.00	90,855.00	391,697.00	309,494.00	91,024.00	400,518.00	2.3%
Certificated Supervisors' and Administrators' Salaries		1300	503,517.00	103,380.00	606,897.00	526,375.00	102,328.00	628,703.00	3.6%
Other Certificated Salaries		1900	0.00	31,308.00	31,308.00	0.00	17,000.00	17,000.00	-45.7%
TOTAL, CERTIFICATED SALARIES			5,041,666.00	1,363,150.00	6,404,816.00	4,892,698.00	1,586,393.00	6,479,091.00	1.2%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	217,842.00	434,504.00	652,346.00	256,563.00	725,589.00	982,152.00	50.6%
Classified Support Salaries		2200	399,340.00	375,572.00	774,912.00	387,133.00	365,993.00	753,126.00	-2.8%
Classified Supervisors' and Administrators' Salaries		2300	272,528.00	37,551.00	310,079.00	196,126.00	39,020.00	235,146.00	-24.2%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Clerical, Technical and Office Salaries		2400	626,578.00	74,140.00	700,718.00	751,843.00	80,295.00	832,138.00	18.8%
Other Classified Salaries		2900	249,624.00	83,237.00	332,861.00	267,284.00	3,750.00	271,034.00	-18.6%
TOTAL, CLASSIFIED SALARIES			1,765,912.00	1,005,004.00	2,770,916.00	1,858,949.00	1,214,647.00	3,073,596.00	10.9%
EMPLOYEE BENEFITS									
STRS		3101-3102	817,006.00	919,381.00	1,736,387.00	917,807.00	1,067,992.00	1,985,799.00	14.4%
PERS		3201-3202	376,909.00	274,080.00	650,989.00	471,191.00	309,163.00	780,354.00	19.9%
OASDI/Medicare/Alternative		3301-3302	179,118.00	112,433.00	291,551.00	211,760.00	116,053.00	327,813.00	12.4%
Health and Welfare Benefits		3401-3402	464,588.00	135,027.00	599,615.00	638,819.00	141,309.00	780,128.00	30.1%
Unemployment Insurance		3501-3502	33,126.00	21,416.00	54,542.00	33,323.00	14,070.00	47,393.00	-13.1%
Workers' Compensation		3601-3602	103,372.00	45,142.00	148,514.00	103,934.00	43,629.00	147,563.00	-0.6%
OPEB, Allocated		3701-3702	63,001.00	0.00	63,001.00	66,584.00	0.00	66,584.00	5.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	64,183.00	8,577.00	72,760.00	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			2,101,303.00	1,516,056.00	3,617,359.00	2,443,418.00	1,692,216.00	4,135,634.00	14.3%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	177,975.00	177,975.00	0.00	202,810.00	202,810.00	14.0%
Books and Other Reference Materials		4200	10,508.00	39,204.00	49,712.00	2,806.00	14,204.00	17,010.00	-65.8%
Materials and Supplies		4300	213,551.00	794,808.00	1,008,359.00	193,209.00	1,356,770.00	1,549,979.00	53.7%
Noncapitalized Equipment		4400	7,311.00	390,861.00	398,172.00	593.00	396,228.00	396,821.00	-0.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			231,370.00	1,402,848.00	1,634,218.00	196,608.00	1,970,012.00	2,166,620.00	32.6%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	254,967.00	569,952.00	824,919.00	311,924.00	433,812.00	745,736.00	-9.6%
Travel and Conferences		5200	37,278.00	73,151.00	110,429.00	1,000.00	123,382.00	124,382.00	12.6%
Dues and Memberships		5300	25,770.00	6,165.00	31,935.00	26,689.00	4,099.00	30,788.00	-3.6%
Insurance		5400 - 5450	150,921.00	0.00	150,921.00	0.00	0.00	0.00	-100.0%
Operations and Housekeeping Services		5500	338,424.00	7,984.00	346,408.00	301,060.00	8,300.00	309,360.00	-10.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	46,571.00	10,715.00	57,286.00	39,925.00	4,193.00	44,118.00	-23.0%
Transfers of Direct Costs		5710	(5,765.00)	5,765.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(39,788.00)	0.00	(39,788.00)	(49,819.00)	0.00	(49,819.00)	25.2%
Professional/Consulting Services and Operating Expenditures		5800	518,427.00	1,361,005.00	1,879,432.00	361,979.00	1,240,014.00	1,601,993.00	-14.8%
Communications		5900	29,374.00	0.00	29,374.00	0.00	0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,356,179.00	2,034,737.00	3,390,916.00	992,758.00	1,813,800.00	2,806,558.00	-17.2%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	23,808.00	0.00	23,808.00	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			23,808.00	0.00	23,808.00	0.00	0.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	8,416.00	70,409.00	78,825.00	0.00	104,406.00	104,406.00	32.5%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
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%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other 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	93,636.00	0.00	93,636.00	0.00	0.00	0.00	-100.0%
Other Debt Service - Principal		7439	39,169.00	0.00	39,169.00	0.00	0.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			141,221.00	70,409.00	211,630.00	0.00	104,406.00	104,406.00	-50.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(206,037.00)	206,037.00	0.00	(196,672.00)	196,672.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(157,683.00)	51,214.00	(106,469.00)	(193,905.00)	71,428.00	(122,477.00)	15.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(363,720.00)	257,251.00	(106,469.00)	(390,577.00)	268,100.00	(122,477.00)	15.0%
TOTAL, EXPENDITURES			10,297,739.00	7,649,455.00	17,947,194.00	9,993,854.00	8,649,574.00	18,643,428.00	3.9%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	87,820.00	0.00	87,820.00	99,510.00	0.00	99,510.00	13.3%
(a) TOTAL, INTERFUND TRANSFERS IN			87,820.00	0.00	87,820.00	99,510.00	0.00	99,510.00	13.3%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers 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	(1,568,429.00)	1,568,429.00	0.00	(1,613,216.00)	1,613,216.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,568,429.00)	1,568,429.00	0.00	(1,613,216.00)	1,613,216.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,480,609.00)	1,568,429.00	87,820.00	(1,513,706.00)	1,613,216.00	99,510.00	13.3%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	10,712,977.00	200,243.00	10,913,220.00	10,994,410.00	205,770.00	11,200,180.00	2.6%
2) Federal Revenue		8100-8299	0.00	2,524,218.00	2,524,218.00	0.00	3,059,872.00	3,059,872.00	21.2%
3) Other State Revenue		8300-8599	197,862.00	2,048,339.00	2,246,201.00	1,718,330.00	2,707,229.00	4,425,559.00	97.0%
4) Other Local Revenue		8600-8799	100,117.00	994,667.00	1,094,784.00	100,416.00	1,056,368.00	1,156,784.00	5.7%
5) TOTAL, REVENUES			11,010,956.00	5,767,467.00	16,778,423.00	12,813,156.00	7,029,239.00	19,842,395.00	18.3%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		6,132,476.00	5,338,295.00	11,470,771.00	5,978,686.00	6,189,407.00	12,168,093.00	6.1%
2) Instruction - Related Services	2000-2999		1,423,664.00	446,318.00	1,869,982.00	1,421,097.00	405,438.00	1,826,535.00	-2.3%
3) Pupil Services	3000-3999		632,359.00	340,036.00	972,395.00	716,759.00	387,802.00	1,104,561.00	13.6%
4) Ancillary Services	4000-4999		156,199.00	5,354.00	161,553.00	120,228.00	1,702.00	121,930.00	-24.5%
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		846,313.00	298,763.00	1,145,076.00	789,934.00	303,101.00	1,093,035.00	-4.5%
8) Plant Services	8000-8999		965,507.00	1,150,280.00	2,115,787.00	967,150.00	1,257,718.00	2,224,868.00	5.2%
9) Other Outgo	9000-9999	Except 7600-7699	141,221.00	70,409.00	211,630.00	0.00	104,406.00	104,406.00	-50.7%
10) TOTAL, EXPENDITURES			10,297,739.00	7,649,455.00	17,947,194.00	9,993,854.00	8,649,574.00	18,643,428.00	3.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			713,217.00	(1,881,988.00)	(1,168,771.00)	2,819,302.00	(1,620,335.00)	1,198,967.00	-202.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	87,820.00	0.00	87,820.00	99,510.00	0.00	99,510.00	13.3%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,568,429.00)	1,568,429.00	0.00	(1,613,216.00)	1,613,216.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,480,609.00)	1,568,429.00	87,820.00	(1,513,706.00)	1,613,216.00	99,510.00	13.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(767,392.00)	(313,559.00)	(1,080,951.00)	1,305,596.00	(7,119.00)	1,298,477.00	-220.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	979,964.33	698,027.17	1,677,991.50	212,572.33	384,468.17	597,040.50	-64.4%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			979,964.33	698,027.17	1,677,991.50	212,572.33	384,468.17	597,040.50	-64.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			979,964.33	698,027.17	1,677,991.50	212,572.33	384,468.17	597,040.50	-64.4%
2) Ending Balance, June 30 (E + F1e)			212,572.33	384,468.17	597,040.50	1,518,168.33	377,349.17	1,895,517.50	217.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	3,900.00	0.00	3,900.00	3,900.00	0.00	3,900.00	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	384,468.17	384,468.17	0.00	377,349.17	377,349.17	-1.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	.97	0.00	.97	636,594.97	0.00	636,594.97	65,628,247.4%
General Fund Expenses	1100	9780	.97		.97			0.00	
One-time Carry overs - Mandate Discretionary Grant DUSD	0000	9780			0.00	246,735.00		246,735.00	
One-time Carry overs - Mandate Discretionary Grant DECA	0000	9780			0.00	389,859.00		389,859.00	
General Fund Expenses	1100	9780			0.00	.97		.97	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	208,671.36	0.00	208,671.36	745,737.00	0.00	745,737.00	257.4%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	131,936.36	0.00	131,936.36	New

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
6266	Educator Effectiveness, FY 2021-22	319,832.00	319,832.00
6300	Lottery: Instructional Materials	12,588.09	12,588.09
7311	Classified School Employee Professional Development Block Grant	1.01	1.01
7425	Expanded Learning Opportunities (ELO) Grant	.86	.86
9010	Other Restricted Local	52,046.21	44,927.21
Total, Restricted Balance		384,468.17	377,349.17

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	2,031,530.00	2,513,961.00	23.7%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	50,968.00	494,664.00	870.5%
4) Other Local Revenue		8600-8799	11,676.00	1,500.00	-87.2%
5) TOTAL, REVENUES			2,094,174.00	3,010,125.00	43.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	883,789.00	1,172,974.00	32.7%
2) Classified Salaries		2000-2999	168,713.00	189,748.00	12.5%
3) Employee Benefits		3000-3999	321,681.00	421,406.00	31.0%
4) Books and Supplies		4000-4999	36,471.00	25,494.00	-30.1%
5) Services and Other Operating Expenditures		5000-5999	347,945.00	505,158.00	45.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	71,188.00	77,587.00	9.0%
9) TOTAL, EXPENDITURES			1,829,787.00	2,392,367.00	30.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			264,387.00	617,758.00	133.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	87,820.00	99,510.00	13.3%
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			(87,820.00)	(99,510.00)	13.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			176,567.00	518,248.00	193.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	176,567.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	176,567.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	176,567.00	New
2) Ending Balance, June 30 (E + F1e)			176,567.00	694,815.00	293.5%
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					
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	176,567.00	694,815.00	293.5%
Denair Charter Academy REU and Other Expenses	0000	9780	176,567.00		
One-time Carryovers - Mandate Discretionary Grant DCA	0000	9780		167,325.00	
Denair Charter Academy Expenses	0000	9780		427,815.00	
Denair Charter Academy REU	0000	9780		99,675.00	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	533,691.73		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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			533,691.73		
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					
(G9 + H2) - (I6 + J2)			533,691.73		
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	939,413.00	1,273,349.00	35.5%
Education Protection Account State Aid - Current Year		8012	85,008.00	120,411.00	41.6%
State Aid - Prior Years		8019	0.00	0.00	0.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	1,007,109.00	1,120,201.00	11.2%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			2,031,530.00	2,513,961.00	23.7%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	9,056.00	274,867.00	2,935.2%
Lottery - Unrestricted and Instructional Materials		8560	41,912.00	40,584.00	-3.2%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	179,213.00	New
TOTAL, OTHER STATE REVENUE			50,968.00	494,664.00	870.5%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,070.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From					
Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	1,500.00	1,500.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	9,106.00	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			11,676.00	1,500.00	-87.2%
TOTAL, REVENUES			2,094,174.00	3,010,125.00	43.7%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	662,811.00	944,074.00	42.4%
Certificated Pupil Support Salaries		1200	118,997.00	124,949.00	5.0%
Certificated Supervisors' and Administrators' Salaries		1300	101,981.00	103,951.00	1.9%
Other Certificated Salaries		1900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, CERTIFICATED SALARIES			883,789.00	1,172,974.00	32.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	11,824.00	23,149.00	95.8%
Classified Support Salaries		2200	4,845.00	5,063.00	4.5%
Classified Supervisors' and Administrators' Salaries		2300	14,725.00	15,929.00	8.2%
Clerical, Technical and Office Salaries		2400	107,111.00	114,399.00	6.8%
Other Classified Salaries		2900	30,208.00	31,208.00	3.3%
TOTAL, CLASSIFIED SALARIES			168,713.00	189,748.00	12.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	156,500.00	224,039.00	43.2%
PERS		3201-3202	37,470.00	48,138.00	28.5%
OASDI/Medicare/Alternative		3301-3302	26,528.00	31,526.00	18.8%
Health and Welfare Benefits		3401-3402	66,518.00	89,625.00	34.7%
Unemployment Insurance		3501-3502	5,690.00	6,819.00	19.8%
Workers' Compensation		3601-3602	17,397.00	21,259.00	22.2%
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	11,578.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			321,681.00	421,406.00	31.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	6,935.00	11,570.00	66.8%
Books and Other Reference Materials		4200	325.00	0.00	-100.0%
Materials and Supplies		4300	29,211.00	13,924.00	-52.3%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			36,471.00	25,494.00	-30.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	177,135.00	239,770.00	35.4%
Travel and Conferences		5200	1,389.00	1,000.00	-28.0%
Dues and Memberships		5300	1,475.00	1,120.00	-24.1%
Insurance		5400-5450	30,912.00	0.00	-100.0%
Operations and Housekeeping Services		5500	26,020.00	25,020.00	-3.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	10,000.00	12,000.00	20.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	39,816.00	49,819.00	25.1%
Professional/Consulting Services and Operating Expenditures		5800	55,648.00	176,429.00	217.0%
Communications		5900	5,550.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			347,945.00	505,158.00	45.2%
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)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	71,188.00	77,587.00	9.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			71,188.00	77,587.00	9.0%
TOTAL, EXPENDITURES			1,829,787.00	2,392,367.00	30.7%
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	87,820.00	99,510.00	13.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			87,820.00	99,510.00	13.3%
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)			(87,820.00)	(99,510.00)	13.3%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	2,031,530.00	2,513,961.00	23.7%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	50,968.00	494,664.00	870.5%
4) Other Local Revenue		8600-8799	11,676.00	1,500.00	-87.2%
5) TOTAL, REVENUES			2,094,174.00	3,010,125.00	43.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,071,568.00	1,679,039.00	56.7%
2) Instruction - Related Services	2000-2999		392,613.00	358,062.00	-8.8%
3) Pupil Services	3000-3999		182,163.00	160,198.00	-12.1%
4) Ancillary Services	4000-4999		347.00	0.00	-100.0%
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		71,188.00	77,587.00	9.0%
8) Plant Services	8000-8999		111,908.00	117,481.00	5.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,829,787.00	2,392,367.00	30.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			264,387.00	617,758.00	133.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	87,820.00	99,510.00	13.3%
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			(87,820.00)	(99,510.00)	13.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			176,567.00	518,248.00	193.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	176,567.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	176,567.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	176,567.00	New
2) Ending Balance, June 30 (E + F1e)			176,567.00	694,815.00	293.5%
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					
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	176,567.00	694,815.00	293.5%
Denair Charter Academy REU and Other Expenses	0000	9780	176,567.00		
One-time Carryovers - Mandate Discretionary Grant DCA	0000	9780		167,325.00	
Denair Charter Academy Expenses	0000	9780		427,815.00	
Denair Charter Academy REU	0000	9780		99,675.00	
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	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	96,874.41	96,874.41	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			96,874.41	96,874.41	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			96,874.41	96,874.41	0.0%
2) Ending Balance, June 30 (E + F1e)			96,874.41	96,874.41	0.0%
Components of Ending Fund Balance					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	96,874.41	96,874.41	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	116,928.94		
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			116,928.94		
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 Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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)			116,928.94		
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%
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%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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	96,874.41	96,874.41	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			96,874.41	96,874.41	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			96,874.41	96,874.41	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
2) Ending Balance, June 30 (E + F1e)			96,874.41	96,874.41	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	96,874.41	96,874.41	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
8210	Student Activity Funds	96,874.41	96,874.41
Total, Restricted Balance		96,874.41	96,874.41

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	17,400.00	New
3) Other State Revenue		8300-8599	210,613.00	210,841.00	0.1%
4) Other Local Revenue		8600-8799	8,873.00	0.00	-100.0%
5) TOTAL, REVENUES			219,486.00	228,241.00	4.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	78,609.00	84,144.00	7.0%
2) Classified Salaries		2000-2999	50,513.00	54,194.00	7.3%
3) Employee Benefits		3000-3999	38,932.00	39,893.00	2.5%
4) Books and Supplies		4000-4999	17,959.00	19,898.00	10.8%
5) Services and Other Operating Expenditures		5000-5999	23,361.00	20,831.00	-10.8%
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	10,112.00	9,281.00	-8.2%
9) TOTAL, EXPENDITURES			219,486.00	228,241.00	4.0%
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	55,953.95	55,953.95	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			55,953.95	55,953.95	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			55,953.95	55,953.95	0.0%
2) Ending Balance, June 30 (E + F1e)			55,953.95	55,953.95	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	55,886.25	55,886.25	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	67.70	67.70	0.0%
Child Development Fund Expenses	0000	9780	67.70		
Child Development Fund Expenses	0000	9780		67.70	
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	66,718.97		
1) Fair Value Adjustment to Cash in County Treasury		9111	67.70		
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			66,786.67		
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	729.67		
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			729.67		
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)			66,057.00		
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	0.00	17,400.00	New
TOTAL, FEDERAL REVENUE			0.00	17,400.00	New
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	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	210,613.00	210,841.00	0.1%
TOTAL, OTHER STATE REVENUE			210,613.00	210,841.00	0.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	373.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	8,500.00	0.00	-100.0%
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			8,873.00	0.00	-100.0%
TOTAL, REVENUES			219,486.00	228,241.00	4.0%
CERTIFICATED SALARIES					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Certificated Teachers' Salaries		1100	68,303.00	74,431.00	9.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	10,306.00	9,713.00	-5.8%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			78,609.00	84,144.00	7.0%
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	50,513.00	54,194.00	7.3%
TOTAL, CLASSIFIED SALARIES			50,513.00	54,194.00	7.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	7,006.00	16,003.00	128.4%
PERS		3201-3202	11,184.00	837.00	-92.5%
OASDI/Medicare/Alternative		3301-3302	5,308.00	5,240.00	-1.3%
Health and Welfare Benefits		3401-3402	8,136.00	10,260.00	26.1%
Unemployment Insurance		3501-3502	663.00	900.00	35.7%
Workers' Compensation		3601-3602	2,067.00	2,213.00	7.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	4,568.00	4,440.00	-2.8%
TOTAL, EMPLOYEE BENEFITS			38,932.00	39,893.00	2.5%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	500.00	0.00	-100.0%
Materials and Supplies		4300	16,337.00	19,898.00	21.8%
Noncapitalized Equipment		4400	1,122.00	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			17,959.00	19,898.00	10.8%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	233.00	233.00	0.0%
Travel and Conferences		5200	3,837.00	2,000.00	-47.9%
Dues and Memberships		5300	138.00	138.00	0.0%
Insurance		5400-5450	3,600.00	3,600.00	0.0%
Operations and Housekeeping Services		5500	8,000.00	7,700.00	-3.8%
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	7,003.00	6,760.00	-3.5%
Communications		5900	550.00	400.00	-27.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			23,361.00	20,831.00	-10.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	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%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	10,112.00	9,281.00	-8.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			10,112.00	9,281.00	-8.2%
TOTAL, EXPENDITURES			219,486.00	228,241.00	4.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	17,400.00	New
3) Other State Revenue		8300-8599	210,613.00	210,841.00	0.1%
4) Other Local Revenue		8600-8799	8,873.00	0.00	-100.0%
5) TOTAL, REVENUES			219,486.00	228,241.00	4.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		179,304.00	187,927.00	4.8%
2) Instruction - Related Services	2000-2999		20,202.00	17,710.00	-12.3%
3) Pupil Services	3000-3999		233.00	233.00	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		10,112.00	9,281.00	-8.2%
8) Plant Services	8000-8999		9,635.00	13,090.00	35.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			219,486.00	228,241.00	4.0%
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	55,953.95	55,953.95	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			55,953.95	55,953.95	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			55,953.95	55,953.95	0.0%
2) Ending Balance, June 30 (E + F1e)			55,953.95	55,953.95	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	55,886.25	55,886.25	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	67.70	67.70	0.0%
Child Development Fund Expenses	0000	9780	67.70		
Child Development Fund Expenses	0000	9780		67.70	
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
5058	Child Development: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	15,986.25	15,986.25
6130	Child Development: Center-Based Reserve Account	39,900.00	39,900.00
Total, Restricted Balance		55,886.25	55,886.25

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	916,383.00	800,804.00	-12.6%
3) Other State Revenue		8300-8599	52,583.00	90,035.00	71.2%
4) Other Local Revenue		8600-8799	1,860.00	0.00	-100.0%
5) TOTAL, REVENUES			970,826.00	890,839.00	-8.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	302,335.00	315,407.00	4.3%
3) Employee Benefits		3000-3999	124,703.00	117,645.00	-5.7%
4) Books and Supplies		4000-4999	518,115.00	393,569.00	-24.0%
5) Services and Other Operating Expenditures		5000-5999	44,155.00	28,609.00	-35.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	25,169.00	35,609.00	41.5%
9) TOTAL, EXPENDITURES			1,014,477.00	890,839.00	-12.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(43,651.00)	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)			(43,651.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	207,073.57	163,422.57	-21.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			207,073.57	163,422.57	-21.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			207,073.57	163,422.57	-21.1%
2) Ending Balance, June 30 (E + F1e)			163,422.57	163,422.57	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	3,753.10	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	159,669.47	163,422.57	2.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	134,692.97		
1) Fair Value Adjustment to Cash in County Treasury		9111	13.33		
b) in Banks		9120	200.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	3,753.10		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			138,659.40		
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	235.54		
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			235.54		
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)			138,423.86		
FEDERAL REVENUE					
Child Nutrition Programs		8220	913,320.00	800,804.00	-12.3%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	3,063.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			916,383.00	800,804.00	-12.6%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	52,583.00	90,035.00	71.2%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			52,583.00	90,035.00	71.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,058.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	802.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			1,860.00	0.00	-100.0%
TOTAL, REVENUES			970,826.00	890,839.00	-8.2%
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	253,832.00	262,697.00	3.5%
Classified Supervisors' and Administrators' Salaries		2300	48,503.00	52,710.00	8.7%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			302,335.00	315,407.00	4.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	66,287.00	80,020.00	20.7%
OASDI/Medicare/Alternative		3301-3302	30,591.00	24,127.00	-21.1%
Health and Welfare Benefits		3401-3402	21,244.00	7,000.00	-67.0%
Unemployment Insurance		3501-3502	1,691.00	1,579.00	-6.6%
Workers' Compensation		3601-3602	4,890.00	4,919.00	0.6%
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			124,703.00	117,645.00	-5.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	60,060.00	60,600.00	0.9%
Noncapitalized Equipment		4400	22,403.00	25,000.00	11.6%
Food		4700	435,652.00	307,969.00	-29.3%
TOTAL, BOOKS AND SUPPLIES			518,115.00	393,569.00	-24.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	500.00	13,914.00	2,682.8%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	6,985.00	0.00	-100.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	26,258.00	9,400.00	-64.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(28.00)	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	9,940.00	5,295.00	-46.7%
Communications		5900	500.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			44,155.00	28,609.00	-35.2%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	25,169.00	35,609.00	41.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			25,169.00	35,609.00	41.5%
TOTAL, EXPENDITURES			1,014,477.00	890,839.00	-12.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					

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

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	916,383.00	800,804.00	-12.6%
3) Other State Revenue		8300-8599	52,583.00	90,035.00	71.2%
4) Other Local Revenue		8600-8799	1,860.00	0.00	-100.0%
5) TOTAL, REVENUES			970,826.00	890,839.00	-8.2%
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		954,024.00	819,162.00	-14.1%
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		25,169.00	35,609.00	41.5%
8) Plant Services	8000-8999		35,284.00	36,068.00	2.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,014,477.00	890,839.00	-12.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(43,651.00)	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)			(43,651.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	207,073.57	163,422.57	-21.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			207,073.57	163,422.57	-21.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			207,073.57	163,422.57	-21.1%
2) Ending Balance, June 30 (E + F1e)			163,422.57	163,422.57	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	3,753.10	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	159,669.47	163,422.57	2.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	159,669.47	163,422.57
Total, Restricted Balance		159,669.47	163,422.57

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	8,576.00	3,000.00	-65.0%
5) TOTAL, REVENUES			8,576.00	3,000.00	-65.0%
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	3,000.00	3,000.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,000.00	3,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,576.00	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)			5,576.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,106,336.45	1,111,912.45	0.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,106,336.45	1,111,912.45	0.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,106,336.45	1,111,912.45	0.5%
2) Ending Balance, June 30 (E + F1e)			1,111,912.45	1,111,912.45	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,111,912.45	1,111,912.45	0.0%
Building Fund Expenses	0000	9780	1,111,912.45		
Building Fund Expenses	0000	9780		1,111,912.45	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,112,274.85		
1) Fair Value Adjustment to Cash in County Treasury		9111	2,636.67		

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			1,114,911.52		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,114,911.52		
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	8,576.00	3,000.00	-65.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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			8,576.00	3,000.00	-65.0%
TOTAL, REVENUES			8,576.00	3,000.00	-65.0%
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	3,000.00	3,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,000.00	3,000.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,000.00	3,000.00	0.0%

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

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,576.00	3,000.00	-65.0%
5) TOTAL, REVENUES			8,576.00	3,000.00	-65.0%
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		3,000.00	3,000.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,000.00	3,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			5,576.00	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)			5,576.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,106,336.45	1,111,912.45	0.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,106,336.45	1,111,912.45	0.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,106,336.45	1,111,912.45	0.5%
2) Ending Balance, June 30 (E + F1e)			1,111,912.45	1,111,912.45	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,111,912.45	1,111,912.45	0.0%
Building Fund Expenses	0000	9780	1,111,912.45		
Building Fund Expenses	0000	9780		1,111,912.45	
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	245,895.00	240,992.00	-2.0%
5) TOTAL, REVENUES			245,895.00	240,992.00	-2.0%
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	12,500.00	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			12,500.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			233,395.00	240,992.00	3.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	846,941.00	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			(846,941.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(613,546.00)	240,992.00	-139.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,511,521.58	897,975.58	-40.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,511,521.58	897,975.58	-40.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,511,521.58	897,975.58	-40.6%
2) Ending Balance, June 30 (E + F1e)			897,975.58	1,138,967.58	26.8%
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	897,975.58	1,138,967.58	26.8%
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	933,053.37		
1) Fair Value Adjustment to Cash in County Treasury		9111	2,593.80		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			935,647.17		
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)			935,647.17		
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	42,452.00	42,452.00	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	4,902.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	198,541.00	198,540.00	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			245,895.00	240,992.00	-2.0%
TOTAL, REVENUES			245,895.00	240,992.00	-2.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	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	12,500.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12,500.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			12,500.00	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	846,941.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			846,941.00	0.00	-100.0%
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)			(846,941.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	245,895.00	240,992.00	-2.0%
5) TOTAL, REVENUES			245,895.00	240,992.00	-2.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		12,500.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			12,500.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			233,395.00	240,992.00	3.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	846,941.00	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			(846,941.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(613,546.00)	240,992.00	-139.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,511,521.58	897,975.58	-40.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,511,521.58	897,975.58	-40.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,511,521.58	897,975.58	-40.6%
2) Ending Balance, June 30 (E + F1e)			897,975.58	1,138,967.58	26.8%
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	897,975.58	1,138,967.58	26.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
9010	Other Restricted Local	897,975.58	1,138,967.58
Total, Restricted Balance		897,975.58	1,138,967.58

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	10,263.00	10,263.00	0.0%
4) Other Local Revenue		8600-8799	1,824,110.00	1,818,104.00	-0.3%
5) TOTAL, REVENUES			1,834,373.00	1,828,367.00	-0.3%
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	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,439,632.00	1,439,632.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,439,632.00	1,439,632.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			394,741.00	388,735.00	-1.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			394,741.00	388,735.00	-1.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,653,456.98	2,048,197.98	23.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,653,456.98	2,048,197.98	23.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,653,456.98	2,048,197.98	23.9%
2) Ending Balance, June 30 (E + F1e)			2,048,197.98	2,436,932.98	19.0%
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					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,048,197.98	2,436,932.98	19.0%
Bond Interest and Redemption Fund Expenses	0000	9780	2,048,197.98		
Bond Interest and Redemption Fund Expenses	0000	9780		2,436,932.98	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,649,516.39		
1) Fair Value Adjustment to Cash in County Treasury		9111	3,940.59		

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			1,653,456.98		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,653,456.98		
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	10,263.00	10,263.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			10,263.00	10,263.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	1,195,830.00	1,195,830.00	0.0%
Unsecured Roll		8612	43,657.00	43,657.00	0.0%
Prior Years' Taxes		8613	2,389.00	2,389.00	0.0%
Supplemental Taxes		8614	21,268.00	21,268.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	6,006.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	554,960.00	554,960.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,824,110.00	1,818,104.00	-0.3%
TOTAL, REVENUES			1,834,373.00	1,828,367.00	-0.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	1,020,000.00	1,020,000.00	0.0%
Bond Interest and Other Service Charges		7434	419,632.00	419,632.00	0.0%

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)			1,439,632.00	1,439,632.00	0.0%
TOTAL, EXPENDITURES			1,439,632.00	1,439,632.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: Bond Interest and Redemption Fund To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	10,263.00	10,263.00	0.0%
4) Other Local Revenue		8600-8799	1,824,110.00	1,818,104.00	-0.3%
5) TOTAL, REVENUES			1,834,373.00	1,828,367.00	-0.3%
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		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	1,439,632.00	1,439,632.00	0.0%
10) TOTAL, EXPENDITURES			1,439,632.00	1,439,632.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			394,741.00	388,735.00	-1.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			394,741.00	388,735.00	-1.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,653,456.98	2,048,197.98	23.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,653,456.98	2,048,197.98	23.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,653,456.98	2,048,197.98	23.9%
2) Ending Balance, June 30 (E + F1e)			2,048,197.98	2,436,932.98	19.0%
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					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,048,197.98	2,436,932.98	19.0%
Bond Interest and Redemption Fund Expenses	0000	9780	2,048,197.98		
Bond Interest and Redemption Fund Expenses	0000	9780		2,436,932.98	
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	485.00	0.00	-100.0%
5) TOTAL, REVENUES			485.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	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	884,961.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			884,961.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(884,476.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	846,941.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			846,941.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(37,535.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	37,535.61	.61	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			37,535.61	.61	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			37,535.61	.61	-100.0%
2) Ending Balance, June 30 (E + F1e)			.61	.61	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					
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	.61	.61	0.0%
Debt Service Fund Expenses	0000	9780	.61		
Debt Service Fund Expenses	0000	9780		.61	
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	(89.46)		
1) Fair Value Adjustment to Cash in County Treasury		9111	89.46		

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					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	485.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			485.00	0.00	-100.0%
TOTAL, REVENUES			485.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	19,961.00	0.00	-100.0%
Other Debt Service - Principal		7439	865,000.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			884,961.00	0.00	-100.0%
TOTAL, EXPENDITURES			884,961.00	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	846,941.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			846,941.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	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)			846,941.00	0.00	-100.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	485.00	0.00	-100.0%
5) TOTAL, REVENUES			485.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	884,961.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			884,961.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(884,476.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	846,941.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			846,941.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(37,535.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	37,535.61	.61	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			37,535.61	.61	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			37,535.61	.61	-100.0%
2) Ending Balance, June 30 (E + F1e)			.61	.61	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	.61	.61	0.0%
Debt Service Fund Expenses	0000	9780	.61		
Debt Service Fund Expenses	0000	9780		.61	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

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

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	490.00	458.00	496.26	463.00	463.00	463.00
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)	490.00	458.00	496.26	463.00	463.00	463.00
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	.80	.80	.80	.80	.80	.80
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)	.80	.80	.80	.80	.80	.80

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	490.80	458.80	497.06	463.80	463.80	463.80
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	522.00	500.00	497.18	518.00	518.00	518.00
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c) (4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	522.00	500.00	497.18	518.00	518.00	518.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	178.00	174.00	174.58	206.00	206.00	206.00
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c) (4)(A)]						

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs:Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	178.00	174.00	174.58	206.00	206.00	206.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	700.00	674.00	671.76	724.00	724.00	724.00

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: Denair Unified School District

Place: Denair Unified School District

Date: May 30 - June 1, 2022

Date: June 02, 2022

Adoption Date: June 09, 2022

Time: 07:00 PM

Signed: _____

Clerk/Secretary of the Governing Board

(Original signature required)

Contact person for additional information on the budget reports:

Name: Daisy Swearingen

Telephone: 209-632-7414 ext. 1202

Title: Director of Fiscal Services

E-mail: dswearingen@dusd.k12.ca.us

Criteria and Standards Review Summary

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

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Budgeted (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.		X
CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.		X
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.	X	

4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.		X
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.		X
9	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	
SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2021-22) annual payment?	X	

S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?		X
			X	
			X	
				X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)		X
				X
				X
S9	Local Control and Accountability Plan (LCAP)	Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Approval date for adoption of the LCAP or approval of an update to the LCAP:		X
			Jun 09, 2022	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	

A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	
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ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

Central Region School Insurance Group

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

Signed

Date of Meeting: Jun 09, 2022

Clerk/Secretary of the Governing Board

(Original signature required)

For additional information on this certification, please contact:

Name:	Daisy Swearingen
Title:	Director of Fiscal Services
Telephone:	209-632-7514 ext 1202
E-mail:	dswearingen@dusd.k12.ca.us

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	6,404,816.00	301	5,800.00	303	6,399,016.00	305	3,992.00	3,992.00	307	6,395,024.00	309
2000 - Classified Salaries	2,770,916.00	311	8,143.00	313	2,762,773.00	315	405.00	134,895.00	317	2,627,878.00	319
3000 - Employee Benefits	3,617,359.00	321	65,666.00	323	3,551,693.00	325	802.00	58,008.00	327	3,493,685.00	329
4000 - Books, Supplies Equip Replace. (6500)	1,634,218.00	331	0.00	333	1,634,218.00	335	239,681.00	491,105.00	337	1,143,113.00	339
5000 - Services. ... & 7300 - Indirect Costs	3,284,447.00	341	2,758.00	343	3,281,689.00	345	250,955.00	1,014,140.00	347	2,267,549.00	349
TOTAL					17,629,389.00	365	TOTAL			15,927,249.00	369

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

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

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

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

13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)	0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*	191,696.00	396
14. TOTAL SALARIES AND BENEFITS.	8,256,357.00	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 41372.52	
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)52	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)03	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	15,927,249.00	
5. Deficiency Amount (Part III, Line 3 times Line 4)	503,301.07	

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

Reductions include the totals the form already pulled from column (4a) plus expenditures for federal and state categorical programs not incurring any teacher salaries:

Resources: 3214, 3215, 3310, 4127, 4203, 5634, 6300, 6387, 6536, 6537, 7010, 7311

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	6,479,091.00	301	6,213.00	303	6,472,878.00	305	3,992.00	20,992.00	307	6,451,886.00	309
2000 - Classified Salaries	3,073,596.00	311	0.00	313	3,073,596.00	315	500.00	113,412.00	317	2,960,184.00	319
3000 - Employee Benefits	4,135,634.00	321	68,806.00	323	4,066,828.00	325	1,078.00	45,127.00	327	4,021,701.00	329
4000 - Books, Supplies Equip Replace. (6500)	2,166,620.00	331	0.00	333	2,166,620.00	335	188,942.00	1,761,309.00	337	405,311.00	339
5000 - Services. ... & 7300 - Indirect Costs	2,684,081.00	341	914.00	343	2,683,167.00	345	337,517.00	1,252,358.00	347	1,430,809.00	349
TOTAL					18,463,089.00	365	TOTAL			15,269,891.00	369

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

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

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

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

13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)	0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*	153,117.00	396
14. TOTAL SALARIES AND BENEFITS.	9,018,663.00	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 41372.59	
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)59	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	15,269,891.00	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

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

Reductions include the totals the form already pulled in column (4a) plus expenditures for federal and state categorical programs not incurring any teacher salaries:

Resources 3310, 3213, 4127, 4203, 3218, 4035, 6300, 7010, 7413, and 7810

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) 490,391.00
- 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.

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) 13,613,882.00

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) 3.60%

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)	675,103.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	34,018.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	23,451.00
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)	79,837.02
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)	812,409.02
9. Carry-Forward Adjustment (Part IV, Line F)	(121,202.14)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	691,206.88

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	11,906,286.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	2,212,766.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	848,386.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	161,900.00
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)	490,976.00
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)	4,189.00
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)	0.00
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)	2,137,857.98
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)	209,141.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	553,656.00
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)	18,525,157.98

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)

4.39%

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)

3.73%

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)

812,409.02

B. Carry-forward adjustment from prior year(s)

1. Carry-forward adjustment from the second prior year

50.43

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 (5.04%) 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 (5.04%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.04%) times Part III, Line B19); zero if positive

(121,202.14)

D. Preliminary carry-forward adjustment (Line C1 or C2)

(121,202.14)

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:

3.73%

Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-60601.07) is applied to the current year calculation and the remainder (\$-60601.07) is deferred to one or more future years:

4.06%

Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-40400.71) is applied to the current year calculation and the remainder (\$-80801.43) is deferred to one or more future years:

4.17%

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

1

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

Option 2 or Option 3 is selected)

(121,202.14)

Approved indirect cost rate: 5.04%
Highest rate used in any program: 5.04%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	252,057.00	12,703.00	5.04%
01	3010	433,149.00	21,830.00	5.04%
01	3210	42,960.00	2,165.00	5.04%
01	3212	1,078,678.00	54,365.00	5.04%
01	3214	484,860.00	24,436.00	5.04%
01	3215	44,499.00	2,242.00	5.04%
01	3310	140,773.00	7,094.00	5.04%
01	3550	5,810.00	290.00	4.99%
01	4035	57,715.00	2,908.00	5.04%
01	4127	24,540.00	490.00	2.00%
01	4203	26,383.00	527.00	2.00%
01	6387	160,845.00	8,105.00	5.04%
01	6500	1,336,761.00	67,369.00	5.04%
01	6536	14,416.00	726.00	5.04%
01	6537	81,091.00	4,086.00	5.04%
01	7311	7,562.00	380.00	5.03%
01	7422	356,061.00	17,943.00	5.04%
01	8150	573,759.00	28,915.00	5.04%
01	9010	260,006.00	677.00	0.26%
09	6500	115,021.00	5,797.00	5.04%
13	5310	499,392.00	25,169.00	5.04%

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	6,936.97		63,875.09	70,812.06
2. State Lottery Revenue	8560	198,627.00		60,394.00	259,021.00
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)		205,563.97	0.00	124,269.09	329,833.06
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	3,992.00		0.00	3,992.00
2. Classified Salaries	2000-2999	405.00		0.00	405.00
3. Employee Benefits	3000-3999	802.00		0.00	802.00
4. Books and Supplies	4000-4999	90,477.00		111,681.00	202,158.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	97,651.00			97,651.00
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	12,236.00		0.00	12,236.00
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)		205,563.00	0.00	111,681.00	317,244.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	.97	0.00	12,588.09	12,589.06
D. COMMENTS:					

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
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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.

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	10,994,410.00	1.75%	11,186,392.00	5.47%	11,797,930.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	1,718,330.00	-88.34%	200,400.00	0.10%	200,600.00
4. Other Local Revenues	8600-8799	100,416.00	-0.02%	100,400.00	0.00%	100,400.00
5. Other Financing Sources						
a. Transfers In	8900-8929	99,510.00	1.20%	100,705.00	1.20%	101,914.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(1,613,216.00)	-24.60%	(1,216,373.00)	34.41%	(1,634,922.00)
6. Total (Sum lines A1 thru A5c)		11,299,450.00	-8.21%	10,371,524.00	1.87%	10,565,922.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				4,892,698.00		5,040,500.00
b. Step & Column Adjustment				83,176.00		85,700.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				64,626.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,892,698.00	3.02%	5,040,500.00	1.70%	5,126,200.00
2. Classified Salaries						
a. Base Salaries				1,858,949.00		1,881,200.00
b. Step & Column Adjustment				22,251.00		22,600.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,858,949.00	1.20%	1,881,200.00	1.20%	1,903,800.00
3. Employee Benefits	3000-3999	2,443,418.00	1.16%	2,471,784.00	0.23%	2,477,417.00
4. Books and Supplies	4000-4999	196,608.00	-26.10%	145,300.00	0.00%	145,300.00
5. Services and Other Operating Expenditures	5000-5999	992,758.00	-8.51%	908,300.00	0.00%	908,300.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(390,577.00)	-107.62%	29,765.00	9.64%	32,635.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		9,993,854.00	4.83%	10,476,849.00	1.11%	10,593,652.00

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)		1,305,596.00		(105,325.00)		(27,730.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		212,572.33		1,518,168.33		1,412,843.33
2. Ending Fund Balance (Sum lines C and D1)		1,518,168.33		1,412,843.33		1,385,113.33
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	3,900.00		3,900.00		3,900.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	636,594.97		726,360.00		720,040.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	745,737.00		654,640.00		660,960.00
2. Unassigned/Unappropriated	9790	131,936.36		27,943.33		213.33
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,518,168.33		1,412,843.33		1,385,113.33
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	745,737.00		654,640.00		660,960.00
c. Unassigned/Unappropriated	9790	131,936.36		27,943.33		213.33
(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)		877,673.36		682,583.33		661,173.33

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)
<p>Based on 2022-23 enrollment projections and past enrollment trends, the District anticipates a decrease in enrollment by 1.64% in 23-24 and 2.45% in 24-25. The Local Control Funding Formula is estimated to be adjusted by COLA of 3.61% in 2023-24 and 3.64% in 2024-25 and includes an additional 15% in concentration funds. State revenue decreased from 2022-23 due to the elimination of one-time Unrestricted Discretionary Block Grant. Certificated step increases are estimated to be approximately 1.7%. Certificated step increases are estimated to be approximately 1.7%. Certificated salaries decreased on the Restricted column in the subsequent years and increased on the Unrestricted column due to elimination of one-time UPK funding. Classified step increases are estimated to be 1.2%. Benefits were adjusted accordingly due to the above changes. To reflect the changes in the Governor's May Revision, the following State pension programs are expected to change by the following: STRS is expected to remain steady at 19.1% for current and subsequent years 23-24 and 24-25. PERS is expected to decrease by 0.17% in 23-24 and an additional 0.6% in 24-25. Transfers-in reflect DCA's 3% contribution to the restricted maintenance account. Per the California Department of Education and the Stanislaus County Office of Education recommendations, the district is increasing to a 4% reserve for economic uncertainty.</p>						

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	205,770.00	0.01%	205,800.00	0.00%	205,800.00
2. Federal Revenues	8100-8299	3,059,872.00	-80.67%	591,400.00	0.00%	591,400.00
3. Other State Revenues	8300-8599	2,707,229.00	-9.80%	2,441,800.00	0.00%	2,441,800.00
4. Other Local Revenues	8600-8799	1,056,368.00	0.00%	1,056,400.00	0.00%	1,056,400.00
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	1,613,216.00	-24.60%	1,216,373.00	34.41%	1,634,922.00
6. Total (Sum lines A1 thru A5c)		8,642,455.00	-36.22%	5,511,773.00	7.59%	5,930,322.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,586,393.00		1,431,100.00
b. Step & Column Adjustment				26,969.00		24,400.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(182,262.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,586,393.00	-9.79%	1,431,100.00	1.70%	1,455,500.00
2. Classified Salaries						
a. Base Salaries				1,214,647.00		1,099,300.00
b. Step & Column Adjustment				14,576.00		13,200.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(129,923.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,214,647.00	-9.50%	1,099,300.00	1.20%	1,112,500.00
3. Employee Benefits	3000-3999	1,692,216.00	-7.60%	1,563,685.00	0.23%	1,567,285.00
4. Books and Supplies	4000-4999	1,970,012.00	-77.20%	449,200.00	0.00%	449,200.00
5. Services and Other Operating Expenditures	5000-5999	1,813,800.00	-39.52%	1,097,000.00	0.00%	1,097,000.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	104,406.00	-0.01%	104,400.00	0.00%	104,400.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	268,100.00	-46.13%	144,437.00	0.00%	144,437.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		8,649,574.00	-31.91%	5,889,122.00	0.70%	5,930,322.00

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)		(7,119.00)		(377,349.00)		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		384,468.17		377,349.17		.17
2. Ending Fund Balance (Sum lines C and D1)		377,349.17		.17		.17
3. Components of Ending Fund Balance						
a. Nonspendable 9710-9719		0.00		0.00		0.00
b. Restricted 9740		377,349.17		.17		.17
c. Committed						
1. Stabilization Arrangements 9750		0.00				
2. Other Commitments 9760		0.00				
d. Assigned 9780		0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties 9789		0.00				
2. Unassigned/Unappropriated 9790		0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		377,349.17		.17		.17
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements 9750		0.00				
b. Reserve for Economic Uncertainties 9789		0.00				
c. Unassigned/Unappropriated 9790						
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements 9750						
b. Reserve for Economic Uncertainties 9789						
c. Unassigned/Unappropriated 9790						
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
<p>Federal revenue decreased from 2022-23 due to the elimination of one-time COVID-relief funds. State revenue decreased from 2022-23 due to the elimination of one-time A-G Completion Grant funding and one-time UPK. Certificated step increases are estimated to be approximately 1.7%. Certificated salaries decreased on the Restricted column in the subsequent years and increased on the Unrestricted column due to elimination of one-time UPK funding. Classified step increases are estimated to be 1.2%. Benefits were adjusted accordingly due to the above changes. To reflect the changes in the Governor's May Revision, the following State pension programs are expected to change by the following: STRS is expected to remain steady at 19.1% for current and subsequent years 23-24 and 24-25. PERS is expected to decrease by 0.17% in 23-24 and an additional 0.6% in 24-25. Books and supplies expenditures decreased in the subsequent years due to elimination of one-time COVID-relief funds, one-time Ethnic Studies funding, one-time UPK funding, and one-time A-G Completion Grant funding. Services and operating expenditures decreased from 2022-23 due to the elimination of one-time A-G Completion Grant funding, one-time UPK funding and one-time COVID-relief funds.</p>						

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	11,200,180.00	1.71%	11,392,192.00	5.37%	12,003,730.00
2. Federal Revenues	8100-8299	3,059,872.00	-80.67%	591,400.00	0.00%	591,400.00
3. Other State Revenues	8300-8599	4,425,559.00	-40.30%	2,642,200.00	0.01%	2,642,400.00
4. Other Local Revenues	8600-8799	1,156,784.00	0.00%	1,156,800.00	0.00%	1,156,800.00
5. Other Financing Sources						
a. Transfers In	8900-8929	99,510.00	1.20%	100,705.00	1.20%	101,914.00
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)		19,941,905.00	-20.35%	15,883,297.00	3.86%	16,496,244.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				6,479,091.00		6,471,600.00
b. Step & Column Adjustment				110,145.00		110,100.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(117,636.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	6,479,091.00	-0.12%	6,471,600.00	1.70%	6,581,700.00
2. Classified Salaries						
a. Base Salaries				3,073,596.00		2,980,500.00
b. Step & Column Adjustment				36,827.00		35,800.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(129,923.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,073,596.00	-3.03%	2,980,500.00	1.20%	3,016,300.00
3. Employee Benefits	3000-3999	4,135,634.00	-2.42%	4,035,469.00	0.23%	4,044,702.00
4. Books and Supplies	4000-4999	2,166,620.00	-72.56%	594,500.00	0.00%	594,500.00
5. Services and Other Operating Expenditures	5000-5999	2,806,558.00	-28.55%	2,005,300.00	0.00%	2,005,300.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	104,406.00	-0.01%	104,400.00	0.00%	104,400.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(122,477.00)	-242.23%	174,202.00	1.65%	177,072.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		18,643,428.00	-12.22%	16,365,971.00	0.97%	16,523,974.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Line A6 minus line B11)		1,298,477.00		(482,674.00)		(27,730.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		597,040.50		1,895,517.50		1,412,843.50
2. Ending Fund Balance (Sum lines C and D1)		1,895,517.50		1,412,843.50		1,385,113.50
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	3,900.00		3,900.00		3,900.00
b. Restricted	9740	377,349.17		.17		.17
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	636,594.97		726,360.00		720,040.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	745,737.00		654,640.00		660,960.00
2. Unassigned/Unappropriated	9790	131,936.36		27,943.33		213.33
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,895,517.50		1,412,843.50		1,385,113.50
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	745,737.00		654,640.00		660,960.00
c. Unassigned/Unappropriated	9790	131,936.36		27,943.33		213.33
d. Negative Restricted Ending Balances						
(Negative resources 2000-9999)	979Z			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)		877,673.36		682,583.33		661,173.33
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		4.71%		4.17%		4.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
<p>a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? Yes</p> <p>b. If you are the SELPA AU and are excluding special education pass-through funds:</p> <p>1. Enter the name(s) of the SELPA(s):</p> <p>XX</p>						
<p>2. Special education pass-through funds</p> <p>(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)</p>		0.00		0.00		0.00
<p>2. District ADA</p> <p>Used to determine the reserve standard percentage level on line F3d</p> <p>(Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)</p>		981.00		985.00		988.00
<p>3. Calculating the Reserves</p> <p>a. Expenditures and Other Financing Uses (Line B11)</p>		18,643,428.00		16,365,971.00		16,523,974.00
<p>b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)</p>		0.00		0.00		0.00
<p>c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)</p>		18,643,428.00		16,365,971.00		16,523,974.00
<p>d. Reserve Standard Percentage Level</p> <p>(Refer to Form 01CS, Criterion 10 for calculation details)</p>		4.00%		4.00%		4.00%
<p>e. Reserve Standard - By Percent (Line F3c times F3d)</p>		745,737.12		654,638.84		660,958.96
<p>f. Reserve Standard - By Amount</p> <p>(Refer to Form 01CS, Criterion 10 for calculation details)</p>		75,000.00		75,000.00		75,000.00
<p>g. Reserve Standard (Greater of Line F3e or F3f)</p>		745,737.12		654,638.84		660,958.96
<p>h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)</p>		YES		YES		YES

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			1,209,241.00	(187,335.00)	(736,163.00)	(530,540.00)	(263,030.00)	(1,184,121.00)	2,322,216.00	2,589,726.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		278,042.00	278,042.00	500,476.00	500,476.00	500,476.00	500,476.00	500,476.00	500,476.00
Property Taxes	8020-8079							4,258,510.00		
Miscellaneous Funds	8080-8099		(56,010.00)	(56,010.00)	(100,818.00)	(100,818.00)	(100,818.00)	(100,818.00)	(100,818.00)	(100,818.00)
Federal Revenue	8100-8299				1,130,625.00	482,312.00			482,312.00	
Other State Revenue	8300-8599			1,047,206.00	168,918.00	675,670.00		168,918.00	675,670.00	
Other Local Revenue	8600-8799		92,543.00	92,543.00	92,543.00	92,543.00	92,543.00	92,543.00	92,543.00	92,543.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			314,575.00	1,361,781.00	1,791,744.00	1,650,183.00	492,201.00	4,919,629.00	1,650,183.00	492,201.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		129,581.00	550,723.00	550,723.00	550,723.00	550,723.00	550,723.00	550,723.00	550,723.00
Classified Salaries	2000-2999		61,472.00	261,255.00	261,255.00	261,255.00	261,255.00	261,255.00	261,255.00	261,255.00
Employee Benefits	3000-3999		330,850.00	343,258.00	343,258.00	343,258.00	343,258.00	343,258.00	343,258.00	343,258.00
Books and Supplies	4000-4999		324,993.00	324,993.00	108,331.00	108,331.00	108,331.00	108,331.00	108,331.00	108,331.00
Services	5000-5999		420,983.00	420,983.00	140,328.00	140,328.00	140,328.00	140,328.00	140,328.00	140,328.00
Capital Outlay	6000-6599									
Other Outgo	7000-7499			9,397.00	9,397.00	(21,222.00)	9,397.00	9,397.00	(21,222.00)	9,397.00
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			1,267,879.00	1,910,609.00	1,413,292.00	1,382,673.00	1,413,292.00	1,413,292.00	1,382,673.00	1,413,292.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	3,900.00								
Accounts Receivable	9200-9299	1,351,586.00	1,351,586.00							
Due From Other Funds	9310	211,549.00			211,549.00					
Stores	9320									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		1,567,035.00	1,351,586.00	0.00	211,549.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	1,794,858.00	1,794,858.00							
Due To Other Funds	9610	384,378.00			384,378.00					
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		2,179,236.00	1,794,858.00	0.00	384,378.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(612,201.00)	(443,272.00)	0.00	(172,829.00)	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(1,396,576.00)	(548,828.00)	205,623.00	267,510.00	(921,091.00)	3,506,337.00	267,510.00	(921,091.00)
F. ENDING CASH (A + E)			(187,335.00)	(736,163.00)	(530,540.00)	(263,030.00)	(1,184,121.00)	2,322,216.00	2,589,726.00	1,668,635.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	Beginning Balances (Ref. Only)	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			1,668,635.00	916,462.00	3,685,000.00	2,763,909.00				
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		500,476.00	500,476.00	500,476.00	500,474.00	0.00		5,560,842.00	5,560,842.00
Property Taxes	8020-8079			2,308,962.00					6,567,472.00	6,567,472.00
Miscellaneous Funds	8080-8099		(100,818.00)	91,248.00	(100,818.00)	(100,818.00)			(928,134.00)	(928,134.00)
Federal Revenue	8100-8299			482,312.00			482,311.00		3,059,872.00	3,059,872.00
Other State Revenue	8300-8599		168,918.00	675,670.00		168,918.00	675,671.00		4,425,559.00	4,425,559.00
Other Local Revenue	8600-8799		92,543.00	92,543.00	92,543.00	92,543.00	46,268.00		1,156,784.00	1,156,784.00
Interfund Transfers In	8910-8929					99,510.00			99,510.00	99,510.00
All Other Financing Sources	8930-8979								0.00	0.00
TOTAL RECEIPTS			661,119.00	4,151,211.00	492,201.00	760,627.00	1,204,250.00	0.00	19,941,905.00	19,941,905.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		550,723.00	550,723.00	550,723.00	550,723.00	291,557.00		6,479,091.00	6,479,091.00
Classified Salaries	2000-2999		261,255.00	261,255.00	261,255.00	261,255.00	138,319.00		3,073,596.00	3,073,596.00
Employee Benefits	3000-3999		343,258.00	343,258.00	343,258.00	343,258.00	28,946.00		4,135,634.00	4,135,634.00
Books and Supplies	4000-4999		108,331.00	108,331.00	108,331.00	324,993.00	216,662.00		2,166,620.00	2,166,620.00
Services	5000-5999		140,328.00	140,328.00	140,328.00	420,983.00	280,657.00		2,806,558.00	2,806,558.00
Capital Outlay	6000-6599								0.00	0.00
Other Outgo	7000-7499		9,397.00	(21,222.00)	9,397.00	(7,935.00)	(12,249.00)		(18,071.00)	(18,071.00)
Interfund Transfers Out	7600-7629								0.00	0.00
All Other Financing Uses	7630-7699								0.00	0.00
TOTAL DISBURSEMENTS			1,413,292.00	1,382,673.00	1,413,292.00	1,893,277.00	943,892.00	0.00	18,643,428.00	18,643,428.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	3,900.00						3,900.00	3,900.00	
Accounts Receivable	9200-9299	1,351,586.00							1,351,586.00	
Due From Other Funds	9310	211,549.00							211,549.00	
Stores	9320								0.00	
Prepaid Expenditures	9330								0.00	

Description	Object	Beginning Balances (Ref. Only)	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
Other Current Assets	9340								0.00	
Deferred Outflows of Resources	9490								0.00	
SUBTOTAL		1,567,035.00	0.00	0.00	0.00	0.00	0.00	3,900.00	1,567,035.00	
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	1,794,858.00							1,794,858.00	
Due To Other Funds	9610	384,378.00							384,378.00	
Current Loans	9640								0.00	
Unearned Revenues	9650								0.00	
Deferred Inflows of Resources	9690								0.00	
SUBTOTAL		2,179,236.00	0.00	0.00	0.00	0.00	0.00	0.00	2,179,236.00	
<u>Nonoperating</u>										
Suspense Clearing	9910								0.00	
TOTAL BALANCE SHEET ITEMS		(612,201.00)	0.00	0.00	0.00	0.00	0.00	3,900.00	(612,201.00)	
E. NET INCREASE/DECREASE (B - C + D)			(752,173.00)	2,768,538.00	(921,091.00)	(1,132,650.00)	260,358.00	3,900.00	686,276.00	1,298,477.00
F. ENDING CASH (A + E)			916,462.00	3,685,000.00	2,763,909.00	1,631,259.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									1,895,517.00	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			1,631,259.00	1,440,821.00	614,870.00	171,242.00	31,486.00	(660,851.00)	2,488,333.00	2,348,577.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		319,585.00	319,585.00	575,254.00	575,254.00	575,254.00	575,254.00	575,254.00	575,254.00
Property Taxes	8020-8079							3,726,680.00		
Miscellaneous Funds	8080-8099		(45,731.00)	(45,731.00)	(82,376.00)	(82,376.00)	(82,376.00)	(82,376.00)	(82,376.00)	(82,376.00)
Federal Revenue	8100-8299				218,523.00	93,219.00			93,219.00	
Other State Revenue	8300-8599			345,390.00	114,841.00	459,362.00		114,841.00	459,362.00	
Other Local Revenue	8600-8799		92,544.00	92,544.00	92,544.00	92,544.00	92,544.00	92,544.00	92,544.00	92,544.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			366,398.00	711,788.00	918,786.00	1,138,003.00	585,422.00	4,426,943.00	1,138,003.00	585,422.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		129,432.00	550,086.00	550,086.00	550,086.00	550,086.00	550,086.00	550,086.00	550,086.00
Classified Salaries	2000-2999		59,610.00	253,342.00	253,342.00	253,342.00	253,342.00	253,342.00	253,342.00	253,342.00
Employee Benefits	3000-3999		322,837.00	334,945.00	334,945.00	334,945.00	334,945.00	334,945.00	334,945.00	334,945.00
Books and Supplies	4000-4999		89,175.00	89,175.00	29,725.00	29,725.00	29,725.00	29,725.00	29,725.00	29,725.00
Services	5000-5999		300,795.00	300,795.00	100,265.00	100,265.00	100,265.00	100,265.00	100,265.00	100,265.00
Capital Outlay	6000-6599									
Other Outgo	7000-7499			9,396.00	9,396.00	9,396.00	9,396.00	9,396.00	9,396.00	9,396.00
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			901,849.00	1,537,739.00	1,277,759.00	1,277,759.00	1,277,759.00	1,277,759.00	1,277,759.00	1,277,759.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	3,900.00								
Accounts Receivable	9200-9299	1,204,250.00	1,204,250.00							
Due From Other Funds	9310	37,020.00			37,020.00					
Stores	9320									
Prepaid Expenditures	9330									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		1,245,170.00	1,204,250.00	0.00	37,020.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	859,237.00	859,237.00							
Due To Other Funds	9610	121,675.00			121,675.00					
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		980,912.00	859,237.00	0.00	121,675.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		264,258.00	345,013.00	0.00	(84,655.00)	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(190,438.00)	(825,951.00)	(443,628.00)	(139,756.00)	(692,337.00)	3,149,184.00	(139,756.00)	(692,337.00)
F. ENDING CASH (A + E)			1,440,821.00	614,870.00	171,242.00	31,486.00	(660,851.00)	2,488,333.00	2,348,577.00	1,656,240.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	Beginning Balances (Ref. Only)	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			1,656,240.00	1,078,744.00	3,127,673.00	2,435,336.00				
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		575,254.00	575,254.00	575,254.00	575,254.00			6,391,710.00	6,391,710.00
Property Taxes	8020-8079			2,188,685.00					5,915,365.00	5,915,365.00
Miscellaneous Funds	8080-8099		(82,376.00)	(82,376.00)	(82,376.00)	(82,037.00)			(914,883.00)	(914,883.00)
Federal Revenue	8100-8299			93,219.00			93,220.00		591,400.00	591,400.00
Other State Revenue	8300-8599		114,841.00	459,362.00		114,841.00	459,360.00		2,642,200.00	2,642,200.00
Other Local Revenue	8600-8799		92,544.00	92,544.00	92,544.00	92,544.00	46,272.00		1,156,800.00	1,156,800.00
Interfund Transfers In	8910-8929					100,705.00			100,705.00	100,705.00
All Other Financing Sources	8930-8979								0.00	
TOTAL RECEIPTS			700,263.00	3,326,688.00	585,422.00	801,307.00	598,852.00	0.00	15,883,297.00	15,883,297.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		550,086.00	550,086.00	550,086.00	550,086.00	291,222.00		6,471,600.00	6,471,600.00
Classified Salaries	2000-2999		253,342.00	253,342.00	253,342.00	253,342.00	134,128.00		2,980,500.00	2,980,500.00
Employee Benefits	3000-3999		334,945.00	334,945.00	334,945.00	334,945.00	28,237.00		4,035,469.00	4,035,469.00
Books and Supplies	4000-4999		29,725.00	29,725.00	29,725.00	89,175.00	59,450.00		594,500.00	594,500.00
Services	5000-5999		100,265.00	100,265.00	100,265.00	300,795.00	200,530.00		2,005,300.00	2,005,300.00
Capital Outlay	6000-6599								0.00	
Other Outgo	7000-7499		9,396.00	9,396.00	9,396.00	10,440.00	174,202.00		278,602.00	278,602.00
Interfund Transfers Out	7600-7629								0.00	
All Other Financing Uses	7630-7699								0.00	
TOTAL DISBURSEMENTS			1,277,759.00	1,277,759.00	1,277,759.00	1,538,783.00	887,769.00	0.00	16,365,971.00	16,365,971.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	3,900.00						3,900.00	3,900.00	
Accounts Receivable	9200-9299	1,204,250.00							1,204,250.00	
Due From Other Funds	9310	37,020.00							37,020.00	
Stores	9320								0.00	
Prepaid Expenditures	9330								0.00	

Description	Object	Beginning Balances (Ref. Only)	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
Other Current Assets	9340								0.00	
Deferred Outflows of Resources	9490								0.00	
SUBTOTAL		1,245,170.00	0.00	0.00	0.00	0.00	0.00	3,900.00	1,245,170.00	
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	859,237.00							859,237.00	
Due To Other Funds	9610	121,675.00							121,675.00	
Current Loans	9640								0.00	
Unearned Revenues	9650								0.00	
Deferred Inflows of Resources	9690								0.00	
SUBTOTAL		980,912.00	0.00	0.00	0.00	0.00	0.00	0.00	980,912.00	
<u>Nonoperating</u>										
Suspense Clearing	9910								0.00	
TOTAL BALANCE SHEET ITEMS		264,258.00	0.00	0.00	0.00	0.00	0.00	3,900.00	264,258.00	
E. NET INCREASE/DECREASE (B - C + D)			(577,496.00)	2,048,929.00	(692,337.00)	(737,476.00)	(288,917.00)	3,900.00	(218,416.00)	(482,674.00)
F. ENDING CASH (A + E)			1,078,744.00	3,127,673.00	2,435,336.00	1,697,860.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									1,412,843.00	

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	19,864,801.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	2,524,218.00
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	23,808.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	132,805.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	87,820.00
6. All Other Financing Uses	All	9100, 9200	7699, 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	7,635.00
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.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				252,068.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	43,651.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				17,132,166.00
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)				1,132.80
B. Expenditures per ADA (Line I.E divided by Line II.A)				15,123.73

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.)	15,067,847.31	11,981.34
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)	15,067,847.31	11,981.34
B. Required effort (Line A.2 times 90%)	13,561,062.58	10,783.21
C. Current year expenditures (Line I.E and Line II.B)	17,132,166.00	15,123.73
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
	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

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	(39,788.00)	0.00	(106,469.00)				
Other Sources/Uses Detail					87,820.00	0.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	39,816.00	0.00	71,188.00	0.00				
Other Sources/Uses Detail					0.00	87,820.00		
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	10,112.00	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	(28.00)	25,169.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	846,941.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					846,941.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	39,816.00	(39,816.00)	106,469.00	(106,469.00)	934,761.00	934,761.00	0.00	0.00

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(49,819.00)	0.00	(122,477.00)				
Other Sources/Uses Detail					99,510.00	0.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	49,819.00	0.00	77,587.00	0.00				
Other Sources/Uses Detail					0.00	99,510.00		
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	9,281.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	35,609.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								

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

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

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
Fund Reconciliation								
TOTALS	49,819.00	(49,819.00)	122,477.00	(122,477.00)	99,510.00	99,510.00		

Current LEA:	50-71068-0000000 Denair Unified	
Selected SELPA:	XX	(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA		
ID	SELPA-TITLE	DATE APPROVED
XX	Stanislaus County	(from Form SEA)

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multi-year 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):

981.00
District's ADA Standard Percentage Level: 2.0%

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	494	496	
	Charter School	750	757	
	Total ADA	1,244	1,253	N/A
Second Prior Year (2020-21)	District Regular	502	501	
	Charter School	799	757	
	Total ADA	1,301	1,258	3.3%
First Prior Year (2021-22)	District Regular	518	496	
	Charter School	744	497	
	Total ADA	1,262	993	21.3%
Budget Year (2022-23)	District Regular	463		
	Charter School	518		
	Total ADA	981		

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

Prior years' ADA include DCA in Fund 01, but starting in 2021-22, DCA ADA is now reflected in Fund 09.

1b. STANDARD NOT MET - Funded ADA 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 funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

Due to COVID-19, 2020-21 was funded on prior year ADA when a decline was not originally projected.

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):

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year		Enrollment		Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
		Budget	CBEDS Actual		
Third Prior Year (2019-20)	District Regular	522	524	N/A	Met
	Charter School	781	792		
	Total Enrollment	1,303	1,316		
Second Prior Year (2020-21)	District Regular	501	510	1.1%	Met
	Charter School	829	806		
	Total Enrollment	1,330	1,316		
First Prior Year (2021-22)	District Regular	540	518		

	Charter School	778	549		
	Total Enrollment	1,318	1,067	19.0%	Not Met
Budget Year (2022-23)					
	District Regular	526			
	Charter School	570			
	Total Enrollment	1,096			

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)

Enrollment increases were smaller than anticipated in 2022-2023 due to effects of the COVID pandemic.

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

Explanation:
(required if NOT met)

3. **CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year		P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
		Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	CBEDS Actual (Criterion 2, Item 2A)	
Third Prior Year (2019-20)	District Regular	496	524	95.2%
	Charter School	757	792	
	Total ADA/Enrollment	1,253	1,316	
Second Prior Year (2020-21)	District Regular	501	510	95.6%
	Charter School	757	806	
	Total ADA/Enrollment	1,258	1,316	
First Prior Year (2021-22)	District Regular	490	518	
	Charter School	522	549	

Total ADA/Enrollment	1,012	1,067	94.8%
	Historical Average Ratio:		95.2%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.7%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2022-23)				
District Regular	463	526		
Charter School	518	570		
Total ADA/Enrollment	981	1,096	89.5%	Met
1st Subsequent Year (2023-24)				
District Regular	472	534		
Charter School	502	552		
Total ADA/Enrollment	974	1,086	89.7%	Met
2nd Subsequent Year (2024-25)				
District Regular	485	549		
Charter School	500	550		
Total ADA/Enrollment	985	1,099	89.6%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

- LCFF Revenue
- Basic Aid
- Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: 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 (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	994.24	981.80	974.00	985.00
b. Prior Year ADA (Funded)		994.24	981.80	974.00
c. Difference (Step 1a minus Step 1b)		(12.44)	(7.80)	11.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(1.25%)	(.79%)	1.13%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		10,460,685.00	10,914,719.00	11,118,190.00
b1. COLA percentage		5.33%	3.61%	3.64%
b2. COLA amount (proxy for purposes of this criterion)		557,554.51	394,021.36	404,702.12
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		5.3%	3.6%	3.6%
Step 3 - Total Change in Population and Funding Level				
(Step 1d plus Step 2c)		4.1%	2.8%	4.8%
LCFF Revenue Standard (Step 3, plus/minus 1%):		3.08% to 5.08%	1.82% to 3.82%	3.77% to 5.77%

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)	6,483,904.00	6,567,472.00	6,567,472.00	6,567,472.00
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)	11,441,015.00	12,128,314.00	12,249,775.00	12,795,248.00
District's Projected Change in LCFF Revenue:		6.01%	1.00%	4.45%
LCFF Revenue Standard		3.08% to 5.08%	1.82% to 3.82%	3.77% to 5.77%
Status:		Not Met	Not Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:

LCFF revenue for subsequent years only include Denair USD and Denair Elementary Charter Academy where prior to 2022-23 it included Denair Charter Academy. As a result of moving DCA from Fund 03 to Fund 09, we are seeing the decrease effect in combined total LCFF dollars.

(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
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Third Prior Year (2019-20)	9,607,838.11	11,093,491.04
Second Prior Year (2020-21)	9,644,951.06	11,099,233.29	86.9%
First Prior Year (2021-22)	8,908,881.00	10,297,739.00	86.5%
Historical Average Ratio:			86.7%

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	4.0%	4.0%	4.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	82.7% to 90.7%	82.7% to 90.7%	82.7% to 90.7%

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

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio	Status
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	
	Budget Year (2022-23)	9,195,065.00	9,993,854.00	
1st Subsequent Year (2023-24)	9,393,484.00	10,476,849.00	89.7%	
2nd Subsequent Year (2024-25)	9,507,417.00	10,593,652.00	89.7%	

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

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

- 1a. STANDARD NOT MET - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:
(required if NOT met)

The District is expecting indirect costs to decrease with the allowed percentage decreasing, so overall expenditures look much higher when compared to previous years. The District is consistently spending more on salaries and benefits each fiscal year.

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	4.08%	2.82%	4.77%
2. District's Other Revenues and Expenditures			
Standard Percentage Range (Line 1, plus/minus 10%):	-5.92% to 14.08%	-7.18% to 12.82%	-5.23% to 14.77%
3. District's Other Revenues and Expenditures			
Explanation Percentage Range (Line 1, plus/minus 5%):	-0.92% to 9.08%	-2.18% to 7.82%	-0.23% to 9.77%

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

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

years. All other data are extracted or calculated.

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
----------------------------	--------	--------------------------------------	--

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

First Prior Year (2021-22)	2,524,218.00		
Budget Year (2022-23)	3,059,872.00	21.22%	Yes
1st Subsequent Year (2023-24)	591,400.00	(80.67%)	Yes
2nd Subsequent Year (2024-25)	591,400.00	0.00%	No

Explanation:
(required if Yes)

Federal revenue decreased from 2022-23 in subsequent years due to the elimination of one-time Restricted COVID-relief funds (2,468,428).

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

First Prior Year (2021-22)	2,246,201.00		
Budget Year (2022-23)	4,425,559.00	97.02%	Yes
1st Subsequent Year (2023-24)	2,642,200.00	(40.30%)	Yes
2nd Subsequent Year (2024-25)	2,642,400.00	.01%	No

Explanation:
(required if Yes)

State revenue decreased from 2022-23 due to the elimination of one-time Unrestricted Discretionary Block Grant (\$1,518,000), one-time Restricted UPK implementation funding (\$115,433) and one-time Restricted A-G Completion Grant funding (\$150,000).

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

First Prior Year (2021-22)	1,094,784.00		
Budget Year (2022-23)	1,156,784.00	5.66%	No
1st Subsequent Year (2023-24)	1,156,800.00	0.00%	No
2nd Subsequent Year (2024-25)	1,156,800.00	0.00%	No

Explanation:
(required if Yes)

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

First Prior Year (2021-22)	1,634,218.00		
Budget Year (2022-23)	2,166,620.00	32.58%	Yes
1st Subsequent Year (2023-24)	594,500.00	(72.56%)	Yes
2nd Subsequent Year (2024-25)	594,500.00	0.00%	No

Explanation:
(required if Yes)

Books and supplies expenditures decreased from budget year 2022-23 in the subsequent years due to elimination of one-time Restricted COVID-relief funds (\$1,482,564), one-time Restricted Ethnic Studies funding (\$7,286), one-time Restricted UPK funding (\$13,413), and one-time Restricted A-G Completion Grant funding (\$15,890).

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

First Prior Year (2021-22)	3,390,916.00		
Budget Year (2022-23)	2,806,558.00	(17.23%)	Yes
1st Subsequent Year (2023-24)	2,005,300.00	(28.55%)	Yes
2nd Subsequent Year (2024-25)	2,005,300.00	0.00%	No

Explanation:
(required if Yes)

Services and operating expenditures decreased from budget year 2022-23 due to the elimination of one-time Restricted A-G Completion Grant funding (\$127,500), one-time Restricted UPK funding (\$12,000) and one-time Restricted COVID-relief funds (\$577,297).

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)	5,865,203.00		
Budget Year (2022-23)	8,642,215.00	47.35%	Not Met
1st Subsequent Year (2023-24)	4,390,400.00	(49.20%)	Not Met
2nd Subsequent Year (2024-25)	4,390,600.00	0.00%	Met

Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2021-22)	5,025,134.00		
Budget Year (2022-23)	4,973,178.00	(1.03%)	Met
1st Subsequent Year (2023-24)	2,599,800.00	(47.72%)	Not Met
2nd Subsequent Year (2024-25)	2,599,800.00	0.00%	Met

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

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

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

Explanation:

Federal Revenue
(linked from 6B
if NOT met)

Federal revenue decreased from 2022-23 in subsequent years due to the elimination of one-time Restricted COVID-relief funds (2,468,428).

Explanation:

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

State revenue decreased from 2022-23 due to the elimination of one-time Unrestricted Discretionary Block Grant (\$1,518,000), one-time Restricted UPK implementation funding (\$115,433) and one-time Restricted A-G Completion Grant funding (\$150,000).

Explanation:

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

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

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

Books and supplies expenditures decreased from budget year 2022-23 in the subsequent years due to elimination of one-time Restricted COVID-relief funds (\$1,482,564), one-time Restricted Ethnic Studies funding (\$7,286), one-time Restricted UPK funding (\$13,413), and one-time Restricted A-G Completion Grant funding (\$15,890).

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

Services and operating expenditures decreased from budget year 2022-23 due to the elimination of one-time Restricted A-G Completion Grant funding (\$127,500), one-time Restricted UPK funding (\$12,000) and one-time Restricted COVID-relief funds (\$577,297).

7. **CRITERION: Facilities Maintenance**

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

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

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

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

<p>1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?</p>	<div style="border: 1px solid black; width: 60px; height: 40px; margin: 0 auto; text-align: center; line-height: 40px;">Yes</div>
<p>b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)</p>	<div style="border: 1px solid black; width: 60px; height: 40px; margin: 0 auto; text-align: center; line-height: 40px;">0.00</div>

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)

15,442,950.00

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

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

c. Net Budgeted Expenditures and Other Financing Uses

15,442,950.00	463,288.50	609,149.00	Met
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¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

		Third Prior Year (2019-20)	Second Prior Year (2020-21)	First Prior Year (2021-22)
1.	District's Available Reserve Amounts (resources 0000-1999)			
	a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
	b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	0.00	518,740.00	208,671.36
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	1,040,734.04	457,324.33	0.00
	d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
	e. Available Reserves (Lines 1a through 1d)	1,040,734.04	976,064.33	208,671.36
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	16,617,733.91	17,291,332.90	17,947,194.00
	b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
	c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	16,617,733.91	17,291,332.90	17,947,194.00
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	6.3%	5.6%	1.2%

District's Deficit Spending Standard Percentage Levels
(Line 3 times 1/3):

2.1%	1.9%	.4%
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¹Available reserves are the unrestricted amounts in the Stabilization Arrangement, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2019-20)	(365,129.72)	11,669,207.04	3.1%	Not Met
Second Prior Year (2020-21)	(64,669.71)	11,099,233.29	.6%	Met
First Prior Year (2021-22)	(767,392.00)	10,297,739.00	7.5%	Not Met
Budget Year (2022-23) (Information only)	1,305,596.00	9,993,854.00		

8C. Comparison of District Deficit Spending to the Standard

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

- 1a. STANDARD NOT MET - Unrestricted deficit spending has exceeded the standard percentage levels for two or more of the previous three fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budgets, and what change, if any, will be made to ensure that the subsequent budgets are balanced within the standard.

Explanation:
(required if NOT met)

The District had planned one-time deficit spending throughout the past three fiscal years related to one-time carry overs. The District is anticipating deficit spending over the next few years as well due to receiving additional one-time revenues in the 22-23 fiscal year..

9. CRITERION: Fund Balance

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

Percentage Level ¹	District ADA
1.7%	0 to 300
1.3%	301 to 1,000

1.0%	1,001 to 30,000
0.7%	30,001 to 400,000
0.3%	400,001 and over

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance	Status
	Original Budget	Estimated/Unaudited Actuals	Variance Level (If overestimated, else N/A)	
Third Prior Year (2019-20)	1,209,762.30	1,409,763.76	N/A	Met
Second Prior Year (2020-21)	846,229.76	1,044,634.04	N/A	Met
First Prior Year (2021-22)	711,830.04	979,964.33	N/A	Met
Budget Year (2022-23) (Information only)	212,572.33			

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

1% 400,001 and over

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

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

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

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	981	985	988
District's Reserve Standard Percentage Level:	4%	4%	4%

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

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

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

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

2. If you are the SELPA AU and are excluding special education pass-through funds:

a. Enter the name(s) of the SELPA(s):

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

10B. Calculating the District's Reserve Standard

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

All other data are extracted or calculated.

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Expenditures and Other Financing Uses			

	(Fund 01, objects 1000-7999) (Form MYP, Line B11)	18,643,428.00	16,365,971.00	16,523,974.00
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)	18,643,428.00	16,365,971.00	16,523,974.00
4.	Reserve Standard Percentage Level	4%	4%	4%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	745,737.12	654,638.84	660,958.96
6.	Reserve Standard - by Amount (\$75,000 for districts with 0 to 1,000 ADA, else 0)	75,000.00	75,000.00	75,000.00
7.	District's Reserve Standard (Greater of Line B5 or Line B6)	745,737.12	654,638.84	660,958.96

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	745,737.00	654,640.00	660,960.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	131,936.36	27,943.33	213.33
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	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)	877,673.36	682,583.33	661,173.33
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	4.71%	4.17%	4.00%
District's Reserve Standard (Section 10B, Line 7):	745,737.12	654,638.84	660,958.96
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)	(1,568,429.00)			
Budget Year (2022-23)	(1,613,216.00)	44,787.00	2.9%	Met
1st Subsequent Year (2023-24)	(1,236,373.00)	(376,843.00)	(23.4%)	Not Met
2nd Subsequent Year (2024-25)	(1,668,322.00)	431,949.00	34.9%	Not Met

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

First Prior Year (2021-22)	87,820.00			
Budget Year (2022-23)	99,510.00	11,690.00	13.3%	Met
1st Subsequent Year (2023-24)	100,705.00	1,195.00	1.2%	Met
2nd Subsequent Year (2024-25)	101,914.00	1,209.00	1.2%	Met

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

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

1d. **Impact of Capital Projects**

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

No

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

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

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

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

Explanation:

(required if NOT met)

Contributions in 23-24 are decreasing for one year only to reflect spending of restricted carry overs.

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

Explanation:

(required if NOT met)

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

Explanation:

(required if NOT met)

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

Project Information:

(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Yes

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2022-23
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases	13	Fund 01 / Object 55xx energy savings	Object Codes 7438 & 7439	1,852,337
Certificates of Participation				
General Obligation Bonds	22	Fund 51 / Object 85xx & 86xx	Object Codes 7433 & 7434	9,105,000

Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

TOTAL:				10,957,337

Type of Commitment (continued)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
	Annual Payment	Annual Payment	Annual Payment	Annual Payment
	(P & I)	(P & I)	(P & I)	(P & I)
Leases	132,805	138,104	143,614	149,344
Certificates of Participation	967,475			
General Obligation Bonds	1,439,632	1,493,257	774,357	805,757
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	2,539,912	1,631,361	917,971	955,101
Has total annual payment increased over prior year (2021-22)?		No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

Yes

2. For the district's OPEB:
a. Are they lifetime benefits?

No

- b. Do benefits continue past age 65?

No

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

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

Pay-as-you-go

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

	Self-Insurance Fund	Governmental Fund
0	0	0

4.	OPEB Liabilities	
	a. Total OPEB liability	1,990,672.00
	b. OPEB plan(s) fiduciary net position (if applicable)	594,945.00
	c. Total/Net OPEB liability (Line 4a minus Line 4b)	1,395,727.00
	d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial
	e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	Jun 30, 2022

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
5.	OPEB Contributions		
	a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method		
	250,247.00	250,247.00	250,247.00
	b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)		
	66,584.00	49,584.00	38,917.00
	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
	66,584.00	49,584.00	38,917.00
	d. Number of retirees receiving OPEB benefits		
	12.00	10.00	7.00

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

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

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

No

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

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

	Budget 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		
	b. Amount contributed (funded) for self-insurance programs		

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of certificated (non-management) full - time - equivalent(FTE) positions	83.1	80.3	80.3	80.3

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.

2021-22 reopeners are currently being negotiated.

Negotiations Settled

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

One Year Agreement

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

or

Multiyear Agreement

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

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

Negotiations Not Settled

6.	Cost of a one percent increase in salary and statutory benefits	62909
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	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)

7.	Amount included for any tentative salary schedule increases	386531	391008	396329
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	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	533838	560530	588556
3.	Percent of H&W cost paid by employer	73.9%	70.3%	67.0%
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)	
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	101225	102946	104696
3.	Percent change in step & column over prior year	1.7%	1.7%	1.7%

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

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

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
	No	No	No
	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) (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of classified(non - management) FTE positions	74.2	77	77	77

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

2021-22 reopeners are currently being negotiated.

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:

Budget Year:

 1st Subsequent Year:

 2nd Subsequent Year:

(2022-23) (2023-24) (2024-25)

7. Amount included for any tentative salary schedule increases:

Budget Year:

 1st Subsequent Year:

 2nd Subsequent Year:

(2022-23) (2023-24) (2024-25)

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

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

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

2. Total cost of H&W benefits

507146	532503	559128
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3. Percent of H&W cost paid by employer

37.3%	35.5%	33.8%
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4. Percent projected change in H&W cost over prior year

5.0%	5.0%	5.0%
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Classified (Non-management) Prior Year Settlements

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

No

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

--	--	--

If Yes, explain the nature of the new costs:

--

Classified (Non-management) Step and Column Adjustments

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

Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Yes	Yes	Yes
24575	24870	25169
1.2%	1.2%	1.2%

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

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

Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
No	No	No
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) (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of management, supervisor, and confidential FTE positions	17.1	17.5	17.5	17.5

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

N/A

If Yes, complete question 2.

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

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

Negotiations Settled

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

Negotiations Not Settled

3.	Cost of a one percent increase in salary and statutory benefits	Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2022-23)	(2023-24)	(2024-25)
	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?	Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2022-23)	(2023-24)	(2024-25)
2.	Total cost of H&W benefits			
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year			

Management/Supervisor/Confidential

Step and Column Adjustments

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

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Jun 09, 2022

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

SACS Web System - SACS V1
50-71068-0000000 - Denair Unified - Budget, July 1 - Estimated Actuals 2021-22
6/8/2022 3:46:52 PM

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
01-6500-0-5001-0000-8590	6500	8590	\$2,343.00

Explanation: Per SELPA, the object 8590 is used with resource 6500 for low incidence funding to school districts.