



PASADENA
Unified School District

2022-2023 Annual Budget

Dr. Leslie Barnes
Chief Finance and Operations Officer

June 30, 2022

Our Children. Learning Today. Leading Tomorrow.

BUDGET ASSUMPTIONS

Pasadena Unified School District Assumption/ Projection Dartboard 2022-23 Budget Development and Estimated Actuals

The Pasadena Unified School District, along with all school districts in California, is required by state law to adopt a balanced budget each year. In June of each year, the Board of Education formally adopts the budget for the upcoming fiscal year.

On or before July 1 of each year, the Governing Board shall adopt a budget which adheres to the state's standardized account code structure (SACS) as prescribed by the Superintendent of Public Instruction (SIP). (Education Code 42126, 42127).

Before adopting the district budget for the subsequent fiscal year, the Board shall hold a public hearing. An agenda for this hearing shall be posted at least 72 hours before the hearing and shall indicate the location where the budget may be inspected. The proposed body shall be available for public inspection at least three working days before this hearing. This hearing shall be held at the same meeting as the public hearing to solicit public input on the local control and accountability plan (LCAP) or the annual update to the LCAP. (Education Code 42103, 42127, 52062)

Budget development is a constant, year-round process involving ongoing planning and evaluation as part of a regular budget process timeline. Each year, the budget must:

- Establish the maximum amounts that the district can spend for each of its several funds
- Be balanced, with beginning balances and projected revenues matching or exceeding spending (also referred to as "expenditures") plus reserves
- Cover the fiscal year (July 1 through June 30 of each year)

Positive Certification:

The Superintendent recommends Pursuant to EC Section 42131, that the Governing Board of this school district, approve and certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

Assumptions used:

Beginning in **January** of each fiscal year, the budget development process begins with the Governor of California publishing his/her proposed State budget. Financial information applicable to school districts that is contained in the January budget is applied to the Local Control Funding Formula and various state categorical programs.

District staff prepares initial budget assumptions and current fiscal year activity is estimated. As part of legislation that authorized the Local Control Funding Formula (LCFF), districts are now also required to reach out to the community and parent groups for input on their Local Control Accountability Plan (LCAP). This process begins in the spring of each year.

In **January**, Cabinet and Chief of Human Resources coordinate to develop preliminary enrollment projections and review the staffing formulas in conjunction with staffing requests, against the enrollment projections.

In **mid-May**, the Governor publishes the **May Revise** of the January proposed budget. The Governor's revised budget provides additional insight for the direction in which education funding is headed. With the additional information, cabinet reviews the applicable changes to the base budget and creates a proposed budget for consideration by the Board.

Both the budget and LCAP are presented in a public hearing at a board meeting prior to the meeting at which

both documents are submitted for final approval. By June 30th of each year, the annual budget and LCAP are presented to the board for final consideration and adoption.

This (SSC) Financial Projection Dashboard is based on the Governor's 2022-23 May Revision.

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

| LCFF GRADE SPAN FACTORS FOR 2022-23 | | | | |
|---|----------------|----------------|----------------|-----------------|
| Entitlement Factors per ADA* | K-3 | 4-6 | 7-8 | 9-12 |
| 2021-22 Base Grants | \$8,093 | \$8,215 | \$8,458 | \$9,802 |
| Statutory COLA of 6.56% | \$531 | \$539 | \$555 | \$64 |
| Additional LCFF Investment of \$2.1 | \$266 | \$270 | \$278 | \$32 |
| 2022-23 Base Grants | \$8,890 | \$9,024 | \$9,291 | \$10,767 |
| Grade Span Adjustment Factors | 10.4% | N/A | N/A | 2.6% |
| Grade Span Adjustment Amounts | \$925 | N/A | N/A | \$28 |
| 2022-23 Adjusted Base Grants⁴ | \$9,815 | \$9,024 | \$9,291 | \$11,047 |

*Average daily attendance (ADA)

| OTHER PLANNING FACTORS | | | | | | |
|--|----------------------|---------|---------|---------|---------|---------|
| Factors | | 2021-22 | 2022-23 | 2023-24 | 2024-25 | 2025-26 |
| California CPI | | 6.55% | 6.11% | 3.14% | 1.97% | 2.31% |
| California Lottery | Unrestricted per ADA | \$163 | \$163 | \$163 | \$163 | \$163 |
| | Restricted per ADA | \$65 | \$65 | \$65 | \$65 | \$65 |
| Mandate Block Grant (District) | Grades K-8 per ADA | \$32.79 | \$34.94 | \$36.82 | \$37.98 | \$39.14 |
| | Grades 9-12 per ADA | \$63.17 | \$67.31 | \$70.93 | \$73.16 | \$75.39 |
| Mandate Block Grant (Charter) | Grades K-8 per ADA | \$17.21 | \$18.34 | \$19.33 | \$19.94 | \$20.55 |
| | Grades 9-12 per ADA | \$47.84 | \$50.98 | \$53.72 | \$55.41 | \$57.10 |
| Interest Rate for Ten-Year Treasuries | | 2.17% | 3.71% | 3.25% | 3.08% | 3.10% |
| CalSTRS Employer Rate ⁵ | | 16.92% | 19.10% | 19.10% | 19.10% | 19.10% |
| CalPERS Employer Rate ⁵ | | 22.91% | 25.37% | 25.20% | 24.60% | 23.70% |
| Unemployment Insurance Rate ⁶ | | 0.50% | 0.50% | 0.20% | 0.20% | 0.20% |
| Minimum Wage ⁷ | | \$15.00 | \$15.50 | \$16.00 | \$16.40 | \$16.70 |

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

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

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

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

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

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

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

Where Does Our Budget Money Come From?

The process for funding a public school district in California is not simple. All districts rely on revenue from **three primary sources**: federal, state and local. Some funding sources have specific restrictions. This means the ability to be flexible with district revenue is limited.

Local Control Funding Formula (LCFF)

For school districts and charter schools, California's Local Control Funding Formula (LCFF) creates base, supplemental, and concentration grants in place of most previously existing K–12 funding streams, thus eliminating revenue limits and approximately three-quarters of state categorical programs.

Local Control and Accountability Plan (LCAP)

The Local Control and Accountability Plan or LCAP is a critical part of California's Local Control Funding Formula (LCFF). It is a three-year, district-level plan that is updated annually. The plan describes the school district's key goals for students as well as the specific actions (with expenditures) the district will take to achieve the goals and the means (metrics) used to measure progress.

GENERAL BUDGET DEVELOPMENT ASSUMPTIONS

There are many variables which impact a school district's budget, including student enrollment, student attendance, school facilities, State and Federal funding, and program expenditures. Because of this, the district makes assumptions based on the best information available at the time that the budget is adopted, and develops the budget accordingly. The adopted budget, therefore, should be considered a "financial snapshot" of the District as it stands on the date that the budget is adopted. As circumstances change, revisions are made to the budget to reflect the changes. The Board approves these budget revisions as they are made. The assumptions on which the 2022-23 Budget is based are as follows:

| | 2021-22 | 2022-23 | 2023-24 | 2024-25 | COMMENTS |
|--------------------|----------------|----------------|----------------|----------------|---------------------------|
| Enrollment | 14,542.00 | 14,242.00 | 13,942.00 | 13,642.00 | |
| Unduplicated Count | 10,284.00 | 10,078.32 | 9,876.75 | 9,679.22 | |
| COLA | 5.07% | 6.56% | 5.38% | 4.02% | |
| LCFF Amount | 172,104,214.03 | 181,298,708.00 | 182,675,829.00 | 178,520,491.00 | Incl SSC Estimated 2.1bil |
| S&C Amount | 30,796,759.00 | 33,254,770.10 | 34,864,354.25 | 34,125,420.00 | |
| Funded ADA | 15,117.28 | 14,425.86 | 13,650.65 | 12,789.61 | |
| In-Lieu | 7,549,646.00 | 7,881,311.00 | 8,289,612.00 | 8,795,741.00 | |
| Measure J | 7,500,000 | 7,500,000 | 7,500,000 | 7,500,000 | |
| Curr Yr. ADA | 12,939.86 | 12,688.52 | 12,431.01 | 12,179.59 | |
| Curr Yr Ann ADA | 63.96 | 63.96 | 63.96 | 63.96 | |
| Staffing adjust | | -20 | -10 | -10 | |
| H/W rate | 1.7% | 5% | 2.5% | 2.5% | |
| OPEB | 1% | 1% | 1% | 1% | |
| WC | 5% | 5% | 5% | 5% | |

Estimated Decline in Enrollment. 300 students annually

Revenue

- State Local Control Funding Formula (LCFF) revenue is calculated using LCFF worksheets from the Los Angeles County Office of Education (LACOE) and using School Services budgeting factors.
- Recognize all one-time revenues, singular events, and make every effort not to use them in funding any ongoing expenditures.
- Budget all local donations/grants only when received and/or if there is an official grant award document, Memorandum of Agreement (MOU), or contract with anticipated revenue amounts and timeframe.

Indirect Rate

- Only Pasadena Educational Foundation (PEF) and Prop 39 (Facilities) Grants are exempt from the Office Indirect charges. All other programs will be charged full “allowable” indirect. CDE website or government grant agreements generally list what is allowable. For food service program, indirect is limited to the lesser of: our CDE approved indirect cost rate or state.

Expenditure Assumptions

Expenditures:

- Budgeted based on program identified needs and where possible, additional savings and efficiencies identified.
- Restricted programs (other than Special Education) operate within the available program funding anticipated during the 2022-23 year with no encroachment to General Fund.

Staffing

- Step and column amounts are actuals and determined using PC Budget and position control data. Prior FY step and column and out years are typically projected at 1% of salary.
- Each cost center (department, site, program) must plan and budget for anticipated overtime, extra duties, vacation payouts, substitutes and any other hourly needs.
- Certificated Employees whose positions are funded by programs (local, State or Federal) where continuing funding is not guaranteed are typically included with the “Notice of Intent” for certificated employees issued by March 15. Month-to-month contracts are issued to those employees until funding is secured or reassigned to other programs based on need and availability of funds.
- Benefit rates and amounts are to be budgeted as shown above
- Salaries budgeted based on approved/published salary schedules and as setup by HR staff in HRS (EDB).
- Negotiated salary increases are reflected in the BUDGET

Transportation:

The state allocated transportation budget is a fixed revenue amount in the annual LCFF calculator equal to \$3,134,794 for PUSD and pegged to the 2012-13 fiscal year allocation. This amount is budgeted to Resource 01.0-07240.0-5xxxx-36000-xxxx-xxxxxxx. The Special Education transportation costs however, continues to grow, while the revenue remains flat. The district continues to contribute offset funds from Unrestricted General Fund to support this need.

LAO Raises Specter of State Fiscal Cliff

In multi-year analyses, the LAO sounds a somber call to prepare for future downturns by shoring up reserves, mitigating the impact of inflation or recession, and addressing constraints on constitutional requirements in the coming years.

The office warns that the state could face a fiscal cliff in 2023-24 because the Governor does not address the \$3.4 billion in state spending limit obligations, or constraints when state revenues exceed its annual state appropriations limit (SAL).

Pertinent Proposals:

Statutory COLA for LCFF has increased to 6.56% from the January budget 5.33% rate and a welcome event. Further, the Administration includes three other proposals in the May Revision.

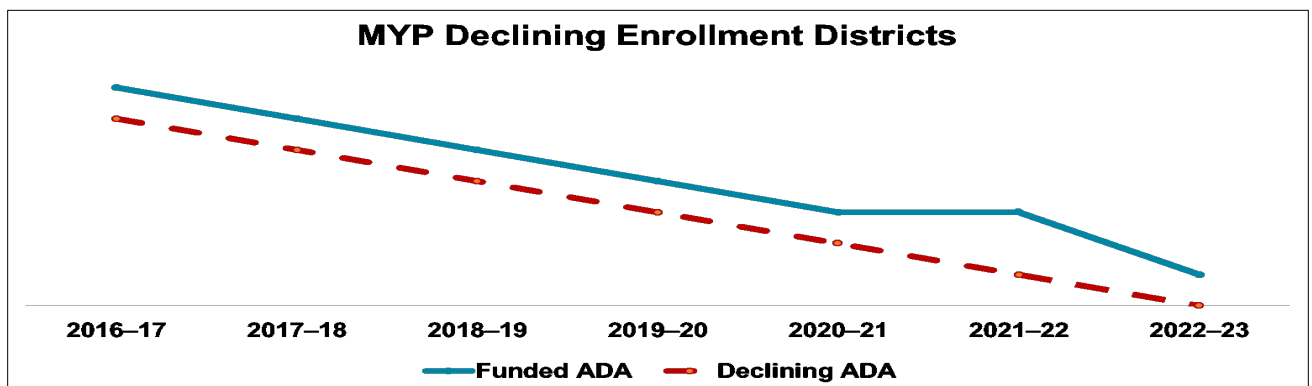
1. First, it provides an additional \$2.1 billion in ongoing Proposition 98 General Fund monies to increase LCFF base funding. The Budget summary notes that this additional funding is meant, “to mitigate the impacts of rising pension obligations, increased costs for goods and services, and other ongoing local budget concerns.”
2. Governor proposes to mitigate the drop in enrollment, and subsequent ADA that is being experienced by districts due to the pandemic. To do this, the Governor proposes allowing all classroom-based districts and charter schools the ability to be funded on the greater of their current-year ADA or their current-year enrollment adjusted

for pre-COVID-19 absence rates.

3. An additional 65% per-pupil increase is provided as a concentration grant for each percentage of eligible students enrolled beyond 55% of total enrollment, with 15% of the concentration grant to be used to increase the number of adults providing direct services (nurses, teachers, counselors, paraprofessionals, and others) to students.
- ✓ No significant//material changes to SPED from the January budget. Yes, there's a year over year increase in base rate to \$820, however, the proposed COLA was not applied to it, which would have made it 850.
 - ✓ Additional ongoing funding for the Expanded Learning Opportunities Program (ELOP) was proposed. This funding comes with significant restrictions and compliance requirements – basically, a categorical program.
 - ✓ While the proposed changes are laudable, just as important are, the items not touched by the governor: Long-term liabilities (STRS, PERS, OPEB), SPED base rate, transportation costs, to name a few. Therefore, the California State Teachers' Retirement System and the California Public Employees' Retirement System employer rates for 2022-23 would remain as set recently by each board, at 19.1% and 25.37%, respectively.

Attendance and LCFF Funding

- ✓ 2021-22: PUSD was credited with higher of 2019-20 or 2021-22 attendance level.
- ✓ 2022-23: PUSD will be credited with Governor's proposed ADA mitigation funding and the 2.1bil discretionary funding.
- ✓ **Key issue**—with attendance lower this year, how much of that drop continues into 2022-23 and beyond? For now, we are assuming that the reduction will begin to stabilize next school year and as such, we reduced projected Enrollment by 300 students each of the two out years, relative to 21-22 "Enrollment". We will revisit this projection in Interim reporting if need be.
- ✓ Declining enrollment districts like ours, benefited from having our ADA held harmless for 2020–21 and 2021–22, but we are now faced with a substantial reduction in the out years due to the reality that hold harmless is going away further highlighting the importance of the Governor's proposal. This status also means that our district does not benefit from any increased funding tied to enrollment/ADA since most of the increase only serves to offset the year over year decline.



Staffing:

The Los Angeles County Office (LACOE) of Education strongly advises that districts with declining enrollment like PUSD, begin planning for future budget reductions and staffing declines, even with the proposed mitigation measures included in the proposed state budget. The district's staffing costs are based on HRS assignment records processed for the upcoming school year. Staff will continue to monitor this and adjust as applicable during the interim as we know more about enrollment and program needs.

Reserves / Reserve Cap

LACOE continues to reinforce the need for adequate reserve levels. Districts should maintain reserves of at least two months of operating expenditures (**approximately a 17 percent reserve**) to mitigate revenue shortfalls and unanticipated expenditures. LACOE further recommends agencies consider maintaining reserves larger than 17 percent if revenues or expenditures are especially volatile. This allows the district to address the potential impact of possible deterioration of revenues in the out years due to macroeconomic and the operational variables.

Governmental Accounting Standards Board GASB) 54 defines the unrestricted components of fund balance as follows:

- Committed Fund Balance (Objects 9750-9769) – Amounts subject to internal constraints self-imposed by formal action of the governing board, which may be redirected in the same manner in which the original constraints were imposed.
- Assigned Fund Balance (Objects 9770-9788) – Amounts intended to be used for specific purposes but for which the constraints do not meet the criteria to be reported as restricted or committed.
- Unassigned Fund Balance (Objects 9789-9790) – Amounts not classified as restricted, committed, or assigned, which includes the reserve for economic uncertainties and any unappropriated amounts.

CASH: The district has no anticipated or planned cash shortages in the current and two out years.

K-3 Class Size of 24:1: Fully implemented. No executed collective bargaining agreement or MOU, which exempts district from requirement


RESTRICTED Budgets

- **ESSER III** expenditures were budgeted based only on the portion of the award earmarked for current year projects. Budgeting the entire award in the restricted side could arbitrarily increase our indirect revenue in the General fund, which may or may not materialize.
- **Other restricted programs** – Budgeted based on Program Managers identified needs.
- **Special Education** budgets have been restored in the current, and out years back to “projected normal” levels, and as identified in the program plans to mitigate impact of COVID on learning and staffing challenges. Staff will continue to revisit this assumption throughout the year in partnership with the program staff and will adjust based on changes in program plans/needs.



2022-2023 Staffing Allocation Matrix

| Item | Positions | School Type | Student Enrollment | FTE Allocation | Funding Source |
|------|---|--|---------------------|-------------------------|----------------|
| 1 | Principal | Elementary | | 1 | |
| 2 | Principal | Middle | | 1 | |
| 3 | Principal | High School | | 1 | |
| 4 | Principal | Continuation HS | | 1 | |
| 5 | Assistant Principal | K-5 | > 750 | 1 | |
| 6 | Assistant Principal | K-8 | > 750 | 1 | |
| 7 | Assistant Principal | Middle | 1 - 999 | 1 | |
| 8 | Assistant Principal | Middle | 1001+ | 2 | |
| 9 | Assistant Principal | High School | Up to 1000 | 1 | |
| 10 | Assistant Principal | High School | 1001 - 1500 | 2 | |
| 11 | Assistant Principal | High School | 1501 Up | 3 | |
| 12 | Teacher | Elementary-Kindergarten | | 24:1 | |
| 13 | Teacher | Grade 1 | | 24:1 | |
| 14 | Teacher | Grades 2 & 3 | | 24:1 | |
| 15 | Teacher | Grades 4 & 5 | | 32.75:1 | |
| 16 | Teacher | Middle School -Grades 6,7,8 | | 29.5:1 | |
| 17 | Teacher | High School -Grades 9-12 | | 29.75:1 | |
| 18 | Counselor (6-12 grades) | Middle, High & Alternative | 400 | 400:1 | |
| 19 | Counselor (6-12 grades) | Middle, High & Alternative | Additional Students | 400:1 | |
| 20 | Athletic Director | High School | | 0.2 | |
| 21 | Noon Aides | Elementary (K-5) | | 1 hour per 100 Students | |
| 22 | Library Coordinators | Elementary | | Categorical funding | |
| 23 | Head Librarian | Middle School - Grades 6,7,8, McKinley | | .5 | |
| 24 | Head Librarian | High School - Grades 9-12, 6-12 | | 1 | |
| 25 | ASB Bookkeeper | High School | | 1 | |
| 26 | Office Manager (10.5 months) | K-5 and K-8 | | 1 | |
| 27 | ELEMENTARY K-5 | K-5 | <=500 | | |
| 28 | Office Manager (10.5 months) | | | 1 | |
| 29 | Clerk Typist (10 months) | | | .75 | |
| 30 | Clerk Typist | | 125 Increments | .25 each | |
| 31 | ELEMENTARY K-8 | K-8 | <= 500 | | |
| 32 | Office Manager (10.5 months) | | | 1 | |
| 33 | Data Control Clerk or Registrar (11 months) | | | 1 | |
| 34 | Clerk Typist (10 months) | | | .75 | |
| 35 | Clerk Typist | | 125 Increments | .25 each | |
| 36 | MIDDLE SCHOOLS | Middle School | <=600 | | |
| 37 | Secretary II (11 months) | | | 1 | |
| 38 | Registrar (11 months) | | | 1 | |

| Item  | Positions | School Type | Student Enrollment | FTE Allocation | Funding Source |
|---|---|--------------------------------|---------------------|----------------|----------------|
| 39 | Senior Clerk Typist (11 months) | | | 1 | |
| 40 | Clerk Typist (10 months) | | each additional 300 | 1 | |
| 41 | HIGH SCHOOL | High School | <=1300 | | |
| 42 | Secretary II (11 months) | | | 1 | |
| 43 | Registrar (11 months) | | | 1 | |
| 44 | Data Control Clerk (11 months) | | | 1 | |
| 45 | Senior Clerk Typist (11 months) | | | 1 | |
| 46 | Clerk Typist (10 months) | | | 1 | |
| 47 | Clerk Typist (10 months) | Old PBX | | .5 | |
| 48 | Senior Clerk Typist Or Data Control Clerk (11 months) | | each additional 300 | 1 | |
| 49 | ROSE CITY | | | | |
| 50 | Secretary II (11 months) | | | 1 | |
| 51 | Data Control Clerk (11 months) | | | 1 | |
| 52 | CIS | | | | |
| 53 | Senior Clerk Typist (11 months) | | | 1 | |
| 54 | Clerk Typist (10 months) | Data Control Clerk (11 months) | | 1 | |
| 55 | Resource Specialist Program | | 28 students | 0.5 Aides | |
| TOTALS | STAFF ITEMS: 55 | | | | |

| School Name | TK | K | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | Sub- total | SDC | Subtotal K-12 | Base Staffing Formula | Rounded Up |
|----------------------|------------|------------|------------|------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|---------------|------------|------------------|-----------------------------|---------------|
| ALTADENA | | 75 | 74 | 85 | 75 | 75 | 60 | | | | | | | | 444 | 0 | 444 | 17.00 | 17.00 |
| DON BENITO | | 45 | 50 | 60 | 56 | 65 | 65 | | | | | | | | 341 | 23 | 364 | 12.76 | 13.00 |
| FIELD | 15 | 66 | 71 | 66 | 80 | 90 | 44 | | | | | | | | 432 | 0 | 432 | 16.51 | 17.00 |
| HAMILTON | | 86 | 88 | 77 | 89 | 76 | 88 | | | | | | | | 504 | 14 | 518 | 19.17 | 20.00 |
| JACKSON | 15 | 95 | 98 | 111 | 105 | 96 | 100 | | | | | | | | 620 | 0 | 620 | 23.65 | 24.00 |
| LONGFELLOW | 22 | 92 | 100 | 90 | 86 | 80 | 90 | | | | | | | | 560 | 0 | 560 | 21.44 | 22.00 |
| MADISON | 21 | 70 | 71 | 70 | 74 | 68 | 68 | | | | | | | | 442 | 0 | 442 | 16.90 | 17.00 |
| MC KINLEY | 20 | 51 | 52 | 54 | 69 | 70 | 70 | | | | | | | | 386 | 10 | 396 | 14.52 | 15.00 |
| Norma Coombs | 15 | 40 | 40 | 46 | 42 | 36 | 52 | | | | | | | | 271 | 22 | 293 | 10.31 | 11.00 |
| SAN RAFAEL | | 66 | 67 | 60 | 62 | 61 | 63 | | | | | | | | 379 | 0 | 379 | 14.41 | 15.00 |
| SIERRA MADRE | | 75 | 75 | 92 | 95 | 117 | 100 | | | | | | | | 554 | 0 | 554 | 20.67 | 21.00 |
| WASH. ES | 15 | 72 | 80 | 65 | 64 | 60 | 78 | | | | | | | | 434 | 18 | 452 | 16.55 | 17.00 |
| WEBSTER | 15 | 35 | 38 | 31 | 52 | 40 | 56 | | | | | | | | 267 | 14 | 281 | 10.06 | 11.00 |
| WILLARD | 15 | 50 | 51 | 72 | 67 | 70 | 78 | | | | | | | | 403 | 33 | 436 | 15.14 | 16.00 |
| Focus Point | | | | | | | | | | | | | | | 0 | 0 | 0 | 0.00 | 0.00 |
| TOTAL K-5 | 153 | 918 | 955 | 979 | 1,016 | 1,004 | 1,012 | 0 | | | | | | | 6,037 | 134 | 6,171 | 229.10 | 236.00 |
| BLAIR | | | | | | | | 128 | 134 | 165 | | | | | 427 | 0 | 427 | 14.47 | 14.60 |
| CIS | | | | | | | | | | | | | | | 0 | 0 | 0 | 0.00 | 0.00 |
| ELIOT | | | | | | | | 162 | 175 | 140 | | | | | 477 | 16 | 493 | 16.17 | 16.20 |
| MCKINLEY | | | | | | | | 127 | 135 | 119 | | | | | 381 | 13 | 394 | 12.92 | 13.00 |
| MARSHALL | | | | | | | | 263 | 274 | 290 | | | | | 827 | 10 | 837 | 28.03 | 28.20 |
| SMMS | | | | | | | | 195 | 202 | 175 | | | | | 572 | 23 | 595 | 19.39 | 19.40 |
| OCTAVIA BUTLER (WMS) | | | | | | | | 178 | 194 | 148 | | | | | 520 | 20 | 540 | 17.63 | 17.80 |
| Focus Point | | | | | | | | | | | | | | | | | | | |
| TOTAL 6-8 | | | | | | | | 1,053 | 1,114 | 1,037 | 0 | | | | 3,204 | 82 | 3,286 | 108.61 | 109.20 |
| BLAIR | | | | | | | | | | 175 | 148 | 153 | 142 | | 618 | 0 | 618 | 20.77 | 20.80 |
| CIS | | | | | | | | | | 15 | 22 | 28 | 40 | | 105 | 0 | 105 | 3.89 | 4.00 |
| MARSHALL | | | | | | | | | | 300 | 300 | 269 | 220 | | 1,089 | 10 | 1,099 | 36.61 | 36.80 |
| MUIR | | | | | | | | | | 248 | 250 | 250 | 170 | | 918 | 16 | 934 | 30.86 | 31.00 |
| PHS | | | | | | | | | | 355 | 365 | 370 | 450 | | 1,540 | 50 | 1,590 | 51.76 | 51.80 |
| ROSE CITY | | | | | | | | | | 10 | 9 | 39 | 121 | | 179 | 0 | 179 | 6.63 | 6.80 |
| PALS | | | | | | | | | | | | | | | 0 | 21 | 21 | | |
| Focus Point | | | | | | | | | | | | | | | 0 | 20 | 20 | | |
| TOTAL 9-12 | | | | | | | | | | | 1,103 | 1,094 | 1,109 | 1,143 | 4,449 | 117 | 4,566 | 150.52 | 151.20 |
| 20-21 TOTAL | 153 | 918 | 955 | 979 | 1,016 | 1,004 | 1,012 | 1,053 | 1,114 | 1,037 | 1,103 | 1,094 | 1,109 | 1,143 | 13,690 | 333 | 14,023 | 488.23 | 496.40 |

Does not include XX home school students.

CIS and RCHS staffed a 27:1 (2022-2023)

| Row Labels | CurrentF38 | AdoptedF38 | Staff Changes |
|----------------------------------|--------------|--------------|---------------|
| Unrestricted | | | |
| ACCTS PAYABLE SPECIALIST | 0 | 1 | 1.00 |
| FISCAL SERVICES | | 1 | 1.00 |
| FISCAL SERVS. TECHNICIAN | 3 | 2 | (1.00) |
| FISCAL SERVICES | 3 | 2 | (1.00) |
| BEHAV INTERVENTIONIST-ABA | 3.75 | 4.5 | 0.75 |
| FOCUS POINT ACADEMY | 3.75 | 4.5 | 0.75 |
| CLINICAL SOCIAL WORKER | 0.875 | 4.875 | 4.00 |
| CWA & SAFETY | 0.875 | 4.875 | 4.00 |
| COMMUNITY LIAISON SPEC | 0.825 | 2 | 1.18 |
| CWA & SAFETY | 0.825 | 2 | 1.18 |
| COORDINATOR II | 0.5 | 0 | (0.50) |
| SUPPORT PROGRAMS | 0.5 | | (0.50) |
| COUNSELOR | 8.7 | 10.2 | 1.50 |
| BLAIR H.S. | 3.2 | 3.6 | 0.40 |
| CWA & SAFETY | | 0.6 | 0.60 |
| MARSHALL FUNDAMENTAL | 5.5 | 5 | (0.50) |
| OCTAVIA E. BUTLER MAGNET | | 1 | 1.00 |
| CUSTODIAN | 10 | 8.5 | (1.50) |
| MAINTENANCE & OPERATIONS | 2 | 1 | (1.00) |
| MARSHALL FUNDAMENTAL | 8 | 7.5 | (0.50) |
| DATA CONTROL CLERK-REG. | 2 | 1 | (1.00) |
| MUIR H.S. | 2 | 1 | (1.00) |
| DISTRICT SECURITY OFFICER | 15.5 | 20.5 | 5.00 |
| BLAIR H.S. | 3 | 5 | 2.00 |
| MARSHALL FUNDAMENTAL | 4.5 | 5 | 0.50 |
| MUIR H.S. | 4 | 5 | 1.00 |
| PASADENA H.S. | 4 | 5.5 | 1.50 |
| HEALTH CLERK | 0.375 | 1.125 | 0.75 |
| MADISON ELEMENTARY SCHOOL | 0 | 0.375 | 0.38 |
| WASHINGTON ELEMENTARY | 0.375 | 0.75 | 0.38 |
| INST AIDE-BILINGUAL | 0 | 0.75 | 0.75 |
| PASADENA H.S. | | 0.75 | 0.75 |
| INST AIDE-SPECIAL EDUC | 0.75 | 4.5 | 3.75 |

| | | | |
|----------------------------------|---------------|---------------|---------------|
| FOCUS POINT ACADEMY | 0.75 | 4.5 | 3.75 |
| INST/CLERICAL ASST-BILING | 0 | 0.36 | 0.36 |
| MUIR H.S. | | 0.36 | 0.36 |
| PASADENA H.S. | | 1 | 1.00 |
| INSTRUCTIONAL AIDE | 0 | 0.75 | 0.75 |
| WILLARD ELEMENTARY | 0 | 0.75 | 0.75 |
| LIBRARY COORDINATOR | 0.1602 | 1.3683 | 1.21 |
| DON BENITO FUNDAMENTAL SCHOOL | 0 | 0.15 | 0.15 |
| MARSHALL FUNDAMENTAL | | 1 | 1.00 |
| WEBSTER ELEMENTARY | 0.1602 | 0.2183 | 0.06 |
| LIC CLINIC SOCIAL WORKER | 0 | 1 | 1.00 |
| CWA & SAFETY | | 1 | 1.00 |
| MANAGER,MENTAL HLT SRV PR | 0.4 | 1 | 0.60 |
| CWA & SAFETY | 0.4 | 1 | 0.60 |
| PROGRAM ASSISTANT | 0.375 | 0.5 | 0.13 |
| ARTS EDUCATION | 0.375 | 0.5 | 0.13 |
| RESOURCE TEACHER | 5.97 | 15.8 | 9.83 |
| ALTADENA ELEMENTARY | 0.15 | 1.15 | 1.00 |
| FOCUS POINT ACADEMY | | 1 | 1.00 |
| HAMILTON ELEMENTARY | 0.15 | 1.15 | 1.00 |
| JACKSON ELEMENTARY | 0.15 | 1.15 | 1.00 |
| LONGFELLOW ELEMENTARY | 1.15 | 2.15 | 1.00 |
| MADISON ELEMENTARY SCHOOL | 1.3 | 2.3 | 1.00 |
| MC KINLEY | 0.3 | 1.3 | 1.00 |
| NORMA COOMBS ELEMENTARY SCHOOL | 0.15 | 1.15 | 1.00 |
| WASHINGTON ELEMENTARY | 1.15 | 2.15 | 1.00 |
| WEBSTER ELEMENTARY | 0.15 | 1.15 | 1.00 |
| WILLARD ELEMENTARY | 1.32 | 1.15 | (0.17) |
| SCHOOL COMMUNITY ASST/BIL | 1.696 | 0 | (1.70) |
| FIELD ELEMENTARY | 0.285 | | (0.29) |
| LONGFELLOW ELEMENTARY | 0.75 | | (0.75) |
| MADISON ELEMENTARY SCHOOL | 0.125 | | (0.13) |
| MC KINLEY | 0.036 | | (0.04) |
| MUIR H.S. | 0.25 | | (0.25) |
| WASHINGTON M.S. | 0.25 | | (0.25) |
| SENIOR CLERK TYPIST | 5 | 4 | (1.00) |
| PASADENA H.S. | 5 | 4 | (1.00) |

| | | | |
|----------------------------------|---------------|---------------|----------------|
| SENIOR COMMUNITY ADVOCATE | 0.75 | 0 | (0.75) |
| ELIOT M.S. | 0.25 | | (0.25) |
| MADISON ELEMENTARY SCHOOL | 0.25 | | (0.25) |
| WASHINGTON M.S. | 0.25 | | (0.25) |
| SR. DIRECTOR,TK-12 PRINCI | 0 | 1 | 1.00 |
| Academics | | 1 | 1.00 |
| SUBSTANCE ABUSE INTV SPEC | 0 | 0.2576 | 0.26 |
| ROSE CITY HIGH SCHOOL | | 0.2576 | 0.26 |
| TCHR SECONDARY | 189.8 | 182.6 | (7.20) |
| BLAIR H.S. | 36.9 | 37.7 | 0.80 |
| CIS | 6.2 | 7 | 0.80 |
| MARSHALL FUNDAMENTAL | 44.1 | 42.1 | (2.00) |
| MUIR H.S. | 32.6 | 31.4 | (1.20) |
| PASADENA H.S. | 60 | 53.8 | (6.20) |
| ROSE CITY HIGH SCHOOL | 10 | 10.6 | 0.60 |
| TCHR SPEC ASSIGN I | 0.65 | 2.52 | 1.87 |
| BLAIR H.S. | 0.4 | 1 | 0.60 |
| MADISON ELEMENTARY SCHOOL | 0.125 | 0.625 | 0.50 |
| NORMA COOMBS ELEMENTARY SCHOOL | | 0.27 | 0.27 |
| WASHINGTON ELEMENTARY | 0.125 | 0.625 | 0.50 |
| WASHINGTON M.S. | | 0.5 | 0.50 |
| TEACHER CTE | 3.8 | 5.2 | 1.40 |
| CIS | | 0.4 | 0.40 |
| PASADENA H.S. | 3.8 | 4.8 | 1.00 |
| TEACHER MIDDLE SCHOOL | 103.3 | 98.2 | (5.10) |
| ARTS EDUCATION | 0.2 | 0.1 | (0.10) |
| BLAIR H.S. | 9.5 | 7.1 | (2.40) |
| ELIOT M.S. | 16.6 | 15.2 | (1.40) |
| MARSHALL FUNDAMENTAL | 19.1 | 20.9 | 1.80 |
| MC KINLEY | 14.8 | 15 | 0.20 |
| OCTAVIA E. BUTLER MAGNET | | 1.8 | 1.80 |
| SIERRA MADRE MIDDLE SCHOOL | 23.6 | 22.4 | (1.20) |
| WASHINGTON M.S. | 19.5 | 15.7 | (3.80) |
| TEACHER SPEC ASSIGN II | 1.3 | 1 | (0.30) |
| CWA & SAFETY | 0.8 | 1 | 0.20 |
| SUPPORT PROGRAMS | 0.5 | | (0.50) |
| TEACHER-ELEMENTARY | 273.92 | 252.83 | (21.09) |
| ALTADENA ELEMENTARY | 19 | 18 | (1.00) |

| | | | |
|--------------------------------|-----------------|-----------------|-------------|
| ARTS EDUCATION | 3.64 | 3.54 | (0.10) |
| DON BENITO FUNDAMENTAL SCHOOL | 17 | 16 | (1.00) |
| FIELD ELEMENTARY | 21 | 20 | (1.00) |
| HAMILTON ELEMENTARY | 21 | 20 | (1.00) |
| JACKSON ELEMENTARY | 29 | 25 | (4.00) |
| LONGFELLOW ELEMENTARY | 26 | 25 | (1.00) |
| MADISON ELEMENTARY SCHOOL | 19 | 18 | (1.00) |
| MC KINLEY | 19.8 | 15 | (4.80) |
| NORMA COOMBS ELEMENTARY SCHOOL | 14 | 13 | (1.00) |
| SAN RAFAEL ELEMENTARY SCHOOL | 18 | 17 | (1.00) |
| SIERRA MADRE ELEMENTARY | 25.33 | 23.33 | (2.00) |
| WASHINGTON ELEMENTARY | 17.85 | 17.5 | (0.35) |
| WILLARD ELEMENTARY | 23.3 | 21.46 | (1.84) |
| TEACHER-SPECIAL ED | 0 | 7.4 | 7.40 |
| FOCUS POINT ACADEMY | | 7.4 | 7.40 |
| | 633.0212 | 635.9783 | 2.96 |

| Row Labels | CurrentF38 | AdoptedF38 | Staff Changes |
|----------------------------------|-------------|--------------|---------------|
| Restricted | | | |
| BEHAV INTERVENTIONIST-ABA | 8.25 | 11.25 | 3.00 |
| ALTADENA ELEMENTARY | | 0.75 | 0.75 |
| FOCUS POINT ACADEMY | 1.5 | 0.75 | (0.75) |
| SPECIAL EDUCATION | 6.75 | 9.75 | 3.00 |
| BEHAVIOR SPECIALIST | 4 | 2 | (2.00) |
| SPECIAL EDUCATION | 4 | 2 | (2.00) |
| COMMUNITY ADVOCATE | 2 | 1.45 | (0.55) |
| FAMILIES IN TRANSITION | 2 | 1.45 | (0.55) |
| COMPUTER LEARNING SPECIAL | 0.65 | 0.6 | (0.05) |
| WASHINGTON ELEMENTARY | 0.65 | 0.6 | (0.05) |
| COORDINATOR II | 0.5 | 0 | (0.50) |
| SUPPORT PROGRAMS | 0.5 | | (0.50) |
| COUNSELOR | 0.8 | 0.4 | (0.40) |
| BLAIR H.S. | 0.8 | 0.4 | (0.40) |
| CWA & SAFETY | | 0.4 | 0.40 |
| DISTRICT SECURITY OFFICER | 0.5 | 0 | (0.50) |
| MARSHALL FUNDAMENTAL | 0.5 | | (0.50) |
| EARLY INTERVENTION SPECIA | 2 | 1 | (1.00) |
| MENTAL HEALTH | 2 | 1 | (1.00) |
| HEALTH CLERK | 0 | 0.375 | 0.38 |
| MADISON ELEMENTARY SCHOOL | 0 | 0.375 | 0.38 |
| INST AIDE-BILINGUAL | 4.25 | 4.62 | 0.37 |
| FIELD ELEMENTARY | 2.75 | 3.12 | 0.37 |
| LANG ASSESSMENT & DEV DEPT | 0 | 1.5 | 1.50 |
| MADISON ELEMENTARY SCHOOL | 1.5 | | (1.50) |
| INST AIDE-SPECIAL EDUC | 67.5 | 65.25 | (2.25) |
| ELIOT M.S. | 7.5 | 8.25 | 0.75 |
| FOCUS POINT ACADEMY | 5.25 | | (5.25) |
| HAMILTON ELEMENTARY | 6 | 5.25 | (0.75) |
| MADISON ELEMENTARY SCHOOL | 3 | 3.75 | 0.75 |
| NORMA COOMBS ELEMENTARY SCHOOL | 6.75 | 6 | (0.75) |
| OCTAVIA E. BUTLER MAGNET | | 1.5 | 1.50 |
| PASADENA H.S. | 16.5 | 18 | 1.50 |
| WASHINGTON ELEMENTARY | 4.5 | 5.25 | 0.75 |
| WASHINGTON M.S. | 1.5 | 2.25 | 0.75 |

| | | | |
|----------------------------------|---------------|---------------|---------------|
| WILSON M.S. | 16.5 | 15 | (1.50) |
| INST/CLERICAL ASST-BILING | 1 | 0 | (1.00) |
| MUIR H.S. | 1 | | (1.00) |
| LIBRARY COORDINATOR | 1.0709 | 1.0818 | 0.01 |
| DON BENITO FUNDAMENTAL SCHOOL | 0.3311 | 0.6 | 0.27 |
| WASHINGTON ELEMENTARY | | 0.25 | 0.25 |
| WEBSTER ELEMENTARY | 0.7398 | 0.2318 | (0.51) |
| LIC CLINIC SOCIAL WORKER | 5 | 4 | (1.00) |
| MENTAL HEALTH | 5 | 4 | (1.00) |
| MANAGER,MENTAL HLT SRV PR | 0.6 | 0 | (0.60) |
| CWA & SAFETY | 0.6 | | (0.60) |
| PROGRAM ASSISTANT | 0.625 | 0.5 | (0.13) |
| ARTS EDUCATION | 0.625 | 0.5 | (0.13) |
| PROGRAM COORDINATOR II | 2 | 1.45 | (0.55) |
| CWA & SAFETY | 1 | 1.45 | 0.45 |
| HEALTH PROGRAMS | 1 | | (1.00) |
| RESOURCE TEACHER | 3.38 | 4.22 | 0.84 |
| MARSHALL FUNDAMENTAL | 0.85 | 1.85 | 1.00 |
| SAN RAFAEL ELEMENTARY SCHOOL | 0.85 | 1.05 | 0.20 |
| WILLARD ELEMENTARY | 1.68 | 1.32 | (0.36) |
| SCHOOL COMMUNITY ASSIST | 0.5 | 0 | (0.50) |
| SIERRA MADRE MIDDLE SCHOOL | 0.5 | | (0.50) |
| SCHOOL COMMUNITY ASST/BIL | 6.679 | 0.875 | (5.80) |
| BLAIR H.S. | 1.375 | 0.375 | (1.00) |
| ELIOT M.S. | 0 | 0.5 | 0.50 |
| FIELD ELEMENTARY | 0.465 | | (0.47) |
| MADISON ELEMENTARY SCHOOL | 0.375 | | (0.38) |
| MARSHALL FUNDAMENTAL | 0.75 | | (0.75) |
| MC KINLEY | 0.964 | | (0.96) |
| MUIR H.S. | 0.75 | | (0.75) |
| NORMA COOMBS ELEMENTARY SCHOOL | 0.75 | | (0.75) |
| PASADENA H.S. | 1 | | (1.00) |
| WASHINGTON M.S. | 0.25 | | (0.25) |
| SENIOR COMMUNITY ADVOCATE | 2.25 | 3 | 0.75 |
| ELIOT M.S. | 0.75 | 1 | 0.25 |
| MADISON ELEMENTARY SCHOOL | 0.75 | 1 | 0.25 |
| WASHINGTON M.S. | 0.75 | 1 | 0.25 |

| | | | |
|----------------------------------|--------------|---------------|---------------|
| SITE COORD-PASADENALEARNS | 2.5 | 3.75 | 1.25 |
| ALTADENA ELEMENTARY | 0.625 | 0.75 | 0.13 |
| FIELD ELEMENTARY | 0.625 | 0.75 | 0.13 |
| MC KINLEY | 0.625 | 0.75 | 0.13 |
| NORMA COOMBS ELEMENTARY SCHOOL | 0 | 0.75 | 0.75 |
| SAN RAFAEL ELEMENTARY SCHOOL | 0.625 | 0.75 | 0.13 |
| SITE CRDN SEC LEARNS | 0.625 | 1.5 | 0.88 |
| BLAIR H.S. | 0 | 0.75 | 0.75 |
| MARSHALL FUNDAMENTAL | 0.625 | 0.75 | 0.13 |
| SUBSTANCE ABUSE INTV SPEC | 1 | 0.7424 | (0.26) |
| ROSE CITY HIGH SCHOOL | 1 | 0.7424 | (0.26) |
| TCHR PERMIT | 2 | 3 | 1.00 |
| WILLARD ELEMENTARY | 2 | 3 | 1.00 |
| TCHR SPEC ASSIGN I | 0 | 0.3875 | 0.39 |
| LONGFELLOW ELEMENTARY | | 0.1975 | 0.20 |
| NORMA COOMBS ELEMENTARY SCHOOL | | 0.19 | 0.19 |
| TEACHER CTE | 1.5 | 1.1 | (0.40) |
| CIS | 1.5 | 1.1 | (0.40) |
| TEACHER MIDDLE SCHOOL | 0.6 | 0.6 | 0.00 |
| OCTAVIA E. BUTLER MAGNET | | 0.2 | 0.20 |
| WASHINGTON M.S. | 0.6 | 0.4 | (0.20) |
| TEACHER SPEC ASSIGN II | 4.5 | 6 | 1.50 |
| ACADEMICS | 3 | 4 | 1.00 |
| LEARNS | | 1 | 1.00 |
| SUPPORT PROGRAMS | 1.5 | 1 | (0.50) |
| TEACHER-ELEMENTARY | 2.85 | 5.3777 | 2.53 |
| JACKSON ELEMENTARY | 0.33 | 1.33 | 1.00 |
| NORMA COOMBS ELEMENTARY SCHOOL | 0.3 | | (0.30) |
| SIERRA MADRE ELEMENTARY | 0.07 | 0.5477 | 0.48 |
| WASHINGTON ELEMENTARY | 2.15 | 3.5 | 1.35 |
| WILLARD ELEMENTARY | | 0.19 | 0.19 |
| TEACHER-SPECIAL ED | 29.15 | 19.85 | (9.30) |
| FOCUS POINT ACADEMY | 9.65 | | (9.65) |
| SPECIAL EDUCATION | 11.5 | 12.85 | 1.35 |
| WEBSTER ELEMENTARY | 8 | 7 | (1.00) |
| WELLNESS COORDINATOR | 0.75 | 0.4 | (0.35) |

HEALTH PROGRAMS

0.75

0.4

(0.35)

159.0299

144.7794

(14.25)

SUMMARY – ALL FUNDS

PASADENA UNIFIED SCHOOL DISTRICT
2022-23 Adopted Budget
Summary of District Funds

| | General Fund | | | Adult | Child | | Special | Bond |
|--|--------------------|---------------------|---------------------|----------------|------------------|--------------------|-------------------|---------------------|
| | Unrestricted | Restricted | Combined | Education | Development | Cafeteria | Reserve | Building |
| | Fund 01 | Fund 01 | Fund 01 | Fund 11 | Fund 12 | Fund 13 | Fund 17 | Fund 21 |
| REVENUES | | | | | | | | |
| LCFF | 181,298,708 | 0 | 181,298,708 | 0 | 0 | 0 | 0 | 0 |
| Federal Revenue | 42,938 | 45,497,687 | 45,540,625 | 0 | 0 | 9,043,000 | 0 | 0 |
| State Revenue | 3,029,420 | 32,997,193 | 36,026,613 | 17,231 | 5,883,764 | 455,500 | 0 | 0 |
| Local Revenue | 13,225,000 | 3,594,234 | 16,819,234 | 862,000 | 542,048 | 768,100 | 0 | 185,000 |
| TOTAL REVENUES | 197,596,066 | 82,089,114 | 279,685,180 | 879,231 | 6,425,812 | 10,266,600 | 0 | 185,000 |
| EXPENDITURES | | | | | | | | |
| Certificated Salaries | 66,578,589 | 26,228,243 | 92,806,832 | 290,975 | 1,851,368 | 0 | 0 | 0 |
| Classified Salaries | 20,633,821 | 20,622,565 | 41,256,386 | 211,446 | 1,751,833 | 3,046,084 | 0 | 239,102 |
| Employee Benefits | 44,346,297 | 33,621,941 | 77,968,238 | 254,618 | 1,968,874 | 1,824,341 | 0 | 142,845 |
| Books & Supplies | 3,508,048 | 11,599,040 | 15,107,088 | 4,000 | 217,547 | 5,865,509 | 0 | 2,914,834 |
| Contracted Services | 26,908,438 | 36,135,942 | 63,044,380 | 63,875 | 187,696 | 439,388 | 0 | 323,700 |
| Capital Outlay | 74,000 | 929,532 | 1,003,532 | 0 | 0 | 37,500 | 0 | 36,065,742 |
| Other Outgo | 605,000 | 445,510 | 1,050,510 | 0 | 0 | 0 | 0 | 0 |
| Direct Support / Indirect Support | (4,721,089) | 3,944,127 | (776,962) | 40,384 | 442,059 | 294,519 | 0 | 0 |
| TOTAL EXPENDITURES | 157,933,104 | 133,526,900 | 291,460,004 | 865,298 | 6,419,377 | 11,507,341 | 0 | 39,686,223 |
| Net Increase/Decrease in Fund Balance | 39,662,962 | (51,437,786) | (11,774,824) | 13,933 | 6,435 | (1,240,741) | 0 | (39,501,223) |
| <i>Other Financing Sources/Uses</i> | (46,617,838) | 45,682,838 | (935,000) | 0 | 0 | 0 | 0 | 0 |
| Beginning Fund Balance | 55,412,202 | 18,356,279 | 73,768,481 | 204,210 | 1,901,345 | 5,878,081 | 10,000,000 | 51,368,810 |
| Adjustments/ Restatements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Ending Fund Balance | 48,457,326 | 12,601,331 | 61,058,657 | 218,143 | 1,907,780 | 4,637,340 | 10,000,000 | 11,867,587 |
| Components of Ending Fund Balance | | | | | | | | |
| Reserve for Revolving Cash Fund | 150,000 | 0 | 150,000 | 0 | 0 | 0 | | 0 |
| Reserve for Liability Imprest Account | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| Reserve for Stores | 188,000 | 0 | 188,000 | 0 | 0 | 0 | | 0 |
| Reserve for Prepaid Expenditures | 100,000 | 0 | 100,000 | 0 | 0 | 0 | | 0 |
| Economic Uncertainties - 3% | 8,771,850 | 0 | 8,771,850 | 0 | 0 | 0 | | 0 |
| Other Designated Funds | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| Restricted Fund Balance | | 12,601,331 | 12,601,331 | 218,143 | 1,907,780 | 4,637,340 | | 11,867,587 |
| Assigned Balance | 0 | 0 | 0 | 0 | 0 | 0 | 10,000,000 | 0 |
| Undesignated/Unassigned Balance | 39,247,476 | 0 | 39,247,476 | 0 | 0 | 0 | | 0 |
| | 48,457,326 | 12,601,331 | 61,058,657 | 218,143 | 1,907,780 | 4,637,340 | 10,000,000 | 11,867,587 |

PASADENA UNIFIED SCHOOL DISTRICT
2022-23 Adopted Budget
Summary of District Funds

| | Capital Facilities Fund 25 | County School Facilities Fund 35 | Special Reserve Capital Fund 40 | Bond Interest & Redemption Fund 51 | Self Insurance Fund 67 | Retiree Benefits Fund 71 | All Funds Total |
|--|----------------------------------|---|--|---|------------------------------|--------------------------------|-----------------------|
| REVENUES | | | | | | | |
| Revenue Limit | 0 | 0 | 0 | 0 | 0 | 0 | 181,298,708 |
| Federal Revenue | 0 | 0 | 0 | 0 | 0 | 0 | 54,583,625 |
| State Revenue | 0 | 0 | 0 | 0 | 0 | 0 | 42,383,108 |
| Local Revenue | 610,000 | 0 | 1,000 | 24,121,665 | 10,830,000 | 0 | 54,739,047 |
| TOTAL REVENUES | 610,000 | 0 | 1,000 | 24,121,665 | 10,830,000 | 0 | 333,004,488 |
| EXPENDITURES | | | | | | | |
| Certificated Salaries | 0 | 0 | 0 | 0 | 0 | 0 | 94,949,175 |
| Classified Salaries | 0 | 0 | 0 | 0 | 280,092 | 0 | 46,784,943 |
| Employee Benefits | 0 | 0 | 0 | 0 | 155,561 | 0 | 82,314,477 |
| Books & Supplies | 0 | 0 | 0 | 0 | 52,500 | 0 | 24,161,478 |
| Contracted Services | 0 | 0 | 2,000 | 0 | 11,238,500 | 0 | 75,299,539 |
| Capital Outlay | 291,930 | 0 | 0 | 0 | 0 | 0 | 37,398,704 |
| Other Outgo | 0 | 0 | 231,000 | 19,641,666 | 0 | 0 | 20,923,176 |
| Direct Support / Indirect Support | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL EXPENDITURES | 291,930 | 0 | 233,000 | 19,641,666 | 11,726,653 | 0 | 381,831,492 |
| <i>Net Increase/Decrease in Fund Balance</i> | <i>318,070</i> | <i>0</i> | <i>(232,000)</i> | <i>4,479,999</i> | <i>(896,653)</i> | <i>0</i> | <i>(48,827,004)</i> |
| <i>Other Financing Sources/Uses</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>935,000</i> | <i>0</i> | <i>0</i> |
| Beginning Fund Balance | 3,797,000 | 20,951 | 280,495 | 12,324,406 | 2,457,897 | 1,295,555 | 163,297,231 |
| Adjustments/ Restatements | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Ending Fund Balance | 4,115,070 | 20,951 | 48,495 | 16,804,405 | 2,496,244 | 1,295,555 | 114,470,227 |
| Components of Ending Fund Balance | | | | | | | |
| Reserve for Revolving Cash Fund | 0 | 0 | 0 | 0 | 0 | 0 | 150,000 |
| Reserve for Liability Imprest Account | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Reserve for Stores | 0 | 0 | 0 | 0 | 0 | 0 | 188,000 |
| Reserve for Prepaid Expenditures | 0 | 0 | 0 | 0 | 0 | 0 | 100,000 |
| Economic Uncertainties - 3% | 0 | 0 | 0 | 0 | 0 | 0 | 8,771,850 |
| Other Designated Funds | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Restricted Fund Balance | 4,115,070 | 20,951 | 48,495 | 16,804,405 | 0 | 1,295,555 | 53,516,657 |
| Assigned Balance | 0 | 0 | 0 | 0 | 0 | 0 | 10,000,000 |
| Undesignated/Unassigned Balance | 0 | 0 | 0 | 0 | 2,496,244 | 0 | 41,743,720 |
| | 4,115,070 | 20,951 | 48,495 | 16,804,405 | 2,496,244 | 1,295,555 | 114,470,227 |

COMBINED GENERAL FUND

PASADENA UNIFIED SCHOOL DISTRICT
2022-23 Adopted Budget
Combined General Fund - Fund #01.0 - Summary

| | 2019-20 | 2020-21 | 2021-22 | 2021-22 | 2022-23 | Variance btwn 21-22 |
|--|--------------------|---------------------|--------------------|----------------------|---------------------|--|
| | Actuals | Actuals | Second Interim | Estimated Actuals | Adopted Budget | Estimated Actuals and 22-23 Adopted Budget |
| Revenues | | | | | | |
| LCFF Revenue | 161,075,459 | 159,023,540 | 172,036,285 | 172,104,214 | 181,298,708 | 9,194,494 |
| Federal Revenue | 20,634,581 | 38,745,300 | 50,820,384 | 41,156,997 | 45,540,625 | 4,383,628 |
| State Revenue | 36,422,837 | 47,229,419 | 39,808,534 | 46,061,303 | 36,026,613 | (10,034,690) |
| Local Revenue | 18,208,475 | 16,682,714 | 15,653,046 | 17,650,723 | 16,819,234 | (831,489) |
| Total Revenues | 236,341,353 | 261,680,973 | 278,318,249 | 276,973,237 | 279,685,180 | 2,711,943 |
| Expenditures | | | | | | |
| Certificated Salaries | 80,515,769 | 78,749,773 | 89,365,675 | 87,683,025 | 92,806,832 | 5,123,807 |
| Classified Salaries | 34,393,610 | 33,136,639 | 42,083,158 | 39,150,250 | 41,256,386 | 2,106,136 |
| Employee Benefits | 64,249,137 | 61,796,357 | 69,656,210 | 67,137,096 | 77,968,238 | 10,831,142 |
| Books & Supplies | 5,891,633 | 9,095,473 | 13,451,098 | 11,956,545 | 15,107,088 | 3,150,543 |
| Contracted Services | 40,271,724 | 41,401,931 | 64,790,105 | 55,400,839 | 63,044,380 | 7,643,541 |
| Capital Outlay | 885,405 | 296,065 | 676,402 | 1,230,777 | 1,003,532 | (227,245) |
| Other Outgo | 653,367 | 794,275 | 1,020,510 | 1,020,510 | 1,050,510 | 30,000 |
| Direct Support / Indirect Support | (634,815) | (472,613) | (822,047) | (697,297) | (776,962) | (79,665) |
| Total Expenditures | 226,225,830 | 224,797,899 | 280,221,111 | 262,881,745 | 291,460,004 | 28,578,259 |
| Net Increase/Decrease in Fund Balance | 10,115,523 | 36,883,074 | (1,902,862) | 14,091,492 | (11,774,824) | (25,866,316) |
| Other Financing Sources/Uses | (2,139,054) | (16,943,445) | (935,000) | (1,251,389) | (935,000) | 316,389 |
| Beginning Fund Balance | 32,968,537 | 40,945,006 | 60,928,378 | 60,928,378 | 73,768,481 | 12,840,103 |
| Audit Adjustments | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Restatement | 0 | 43,743 | 0 | 0 | 0 | 0 |
| Ending Fund Balance | 40,945,006 | 60,928,378 | 58,090,516 | 73,768,481 | 61,058,657 | (12,709,824) |

UNRESTRICTED GENERAL FUND

PASADENA UNIFIED SCHOOL DISTRICT
2022-23 Adopted Budget
Unrestricted General Fund - Fund #01.0 - Summary

| | 2019-20 | 2020-21 | 2021-22 | 2021-22 | 2022-23 | Variance btwn 21-22 Estimated Actuals and 22-23 Adopted Budget |
|---|--------------------|--------------------|--------------------|----------------------|--------------------|--|
| | Actuals | Actuals | Second Interim | Estimated Actuals | Adopted Budget | |
| Revenues | | | | | | |
| LCFF Revenue | 161,075,459 | 159,023,540 | 172,036,285 | 172,104,214 | 181,298,708 | 9,194,494 |
| Federal Revenue | 43,687 | 10,961 | 42,938 | 43,938 | 42,938 | (1,000) |
| State Revenue | 5,496,557 | 3,335,069 | 3,091,811 | 3,091,811 | 3,029,420 | (62,391) |
| Local Revenue | 13,916,996 | 13,176,645 | 12,089,567 | 14,041,158 | 13,225,000 | (816,158) |
| Total Revenues | 180,532,699 | 175,546,216 | 187,260,601 | 189,281,121 | 197,596,066 | 8,314,945 |
| Expenditures | | | | | | |
| Certificated Salaries | 59,537,362 | 54,197,123 | 63,378,292 | 62,256,811 | 66,578,589 | 2,011,403 |
| Classified Salaries | 17,286,401 | 16,132,176 | 19,103,877 | 18,616,636 | 20,633,821 | 2,017,185 |
| Employee Benefits | 36,676,018 | 33,892,784 | 38,192,139 | 37,684,067 | 44,346,297 | 6,662,230 |
| Books & Supplies | 2,602,947 | 1,802,152 | 3,416,167 | 3,042,543 | 3,508,048 | 465,505 |
| Contracted Services | 20,797,647 | 11,192,910 | 26,679,807 | 24,098,230 | 26,908,438 | 2,810,208 |
| Capital Outlay | 297,731 | 57,427 | 128,616 | 656,060 | 74,000 | (582,060) |
| Other Outgo | 402,441 | 383,320 | 575,000 | 575,000 | 605,000 | 30,000 |
| Direct Support / Indirect Support | (2,335,172) | (5,176,633) | (5,714,397) | (4,596,186) | (4,721,089) | (124,903) |
| Total Expenditures | 135,265,376 | 112,481,259 | 145,759,501 | 142,333,161 | 157,933,104 | 13,289,568 |
| Interfund Transfers In/(Out) | (2,139,054) | (16,943,445) | (935,000) | (935,000) | (935,000) | 0 |
| Contributions to Restricted General Fund | (36,770,824) | (33,177,435) | (39,611,868) | (38,517,984) | (45,682,838) | (7,164,854) |
| Net Increase/Decrease in Fund Balance | 6,357,445 | 12,944,076 | 954,232 | 7,494,976 | (6,954,876) | (14,449,852) |
| Other Restatements | 0 | 0 | | | | |
| Beginning Fund Balance | 28,615,706 | 34,973,151 | 47,917,226 | 47,917,226 | 55,412,202 | 7,494,976 |
| Ending Fund Balance | 34,973,151 | 47,917,226 | 48,871,458 | 55,412,202 | 48,457,326 | (6,954,876) |

Pasadena Unified School District
2022-23 Adopted Budget
Unrestricted General Fund - Fund #01.0 Detail

| | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2021-22 | 2022-23 | Variance |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--|
| | Actuals | Unaudited Actuals | Unaudited Actuals | Second Interim | Estimated Actuals | Adopted Budget | 21-22 Estimated Actuals and 22-23 Adopted Budget |
| Revenue | | | | | | | |
| LCFF Revenues | | | | | | | |
| Base | 144,813,425 | 145,254,186 | 142,988,846 | 148,509,160 | 148,857,101 | 155,925,249 | 7,068,148 |
| Supplemental/Concentration Grant | 22,569,772 | 23,556,057 | 24,088,601 | 30,878,688 | 30,796,759 | 33,254,770 | 2,458,011 |
| LCFF Transfers to Charter Schools | (6,652,292) | (7,734,784) | (8,053,907) | (7,351,563) | (7,549,646) | (7,881,311) | (331,665) |
| Total LCFF Revenues | 160,730,905 | 161,075,459 | 159,023,540 | 172,036,285 | 172,104,214 | 181,298,708 | 9,194,494 |
| Federal Revenues | | | | | | | |
| Forest Reserve Funds | 42,938 | 43,687 | 10,961 | 42,938 | 43,938 | 42,938 | (1,000) |
| E-Rate | 187,854 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Federal Revenues | 230,792 | 43,687 | 10,961 | 42,938 | 43,938 | 42,938 | (1,000) |
| State Revenues | | | | | | | |
| Mandated Cost (One-Time) | 2,952,505 | 0 | 0 | 0 | 0 | 0 | 0 |
| Mandated Cost (On-Going) | 438,887 | 626,438 | 616,826 | 629,420 | 629,420 | 629,420 | 0 |
| Lottery | 2,743,187 | 2,291,611 | 2,662,294 | 2,462,391 | 2,462,391 | 2,400,000 | (62,391) |
| Other State | 57,879 | 2,578,508 | 55,949 | 0 | 0 | 0 | 0 |
| Total State Revenues | 6,192,458 | 5,496,557 | 3,335,069 | 3,091,811 | 3,091,811 | 3,029,420 | (62,391) |
| Local Revenues | | | | | | | |
| Community Redevelopment Funds | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Lease & Rentals | 5,012,129 | 4,817,633 | 4,591,015 | 4,200,000 | 4,200,000 | 4,300,000 | 100,000 |
| Interest | 272,004 | 697,465 | 256,445 | 239,567 | 237,242 | 250,000 | 12,758 |
| Interagency Fees | 41,560 | 132,894 | 135,559 | 90,000 | 90,000 | 100,000 | 10,000 |
| Other Local Income | 143,041 | 8,269,004 | 8,193,627 | 7,560,000 | 9,513,916 | 8,575,000 | (938,916) |
| Total Local Revenues | 5,468,734 | 13,916,996 | 13,176,646 | 12,089,567 | 14,041,158 | 13,225,000 | (816,158) |
| Total Revenues | 172,622,889 | 180,532,699 | 175,546,216 | 187,260,601 | 189,281,121 | 197,596,066 | 8,314,945 |
| Expenditure | | | | | | | |
| Certificated Salaries | | | | | | | |
| 1100 - Teachers' Salaries | 46,200,770 | 48,804,809 | 44,311,376 | 49,945,704 | 50,673,626 | 54,559,045 | 3,885,419 |
| 1200 - Certificated Pupil Support | 3,227,322 | 3,267,420 | 3,072,260 | 3,128,219 | 3,161,766 | 3,452,785 | 291,019 |
| 1300 - Certificated Supervisors' and Admin Salaries | 6,819,751 | 6,930,937 | 6,309,749 | 6,782,302 | 7,247,687 | 6,921,208 | (326,479) |
| 1900 - Other Certificated Salaries | 830,886 | 534,197 | 503,738 | 1,211,692 | 1,173,732 | 1,645,551 | 471,819 |
| Total Certificated Salaries | 57,078,729 | 59,537,362 | 54,197,123 | 61,067,917 | 62,256,811 | 66,578,589 | 4,321,778 |

Pasadena Unified School District
2022-23 Adopted Budget
Unrestricted General Fund - Fund #01.0 Detail

| | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2021-22 | 2022-23 | Variance |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--|
| | Actuals | Unaudited Actuals | Unaudited Actuals | Second Interim | Estimated Actuals | Adopted Budget | 21-22 Estimated Actuals and 22-23 Adopted Budget |
| Classified Salaries | | | | | | | |
| 2100 - Instructional Aides | 254,546 | 162,504 | 178,454 | 274,658 | 325,522 | 540,274 | 214,752 |
| 2200 - Classified Support Salaries | 7,353,193 | 7,618,384 | 7,078,180 | 8,239,285 | 7,965,293 | 8,951,254 | 985,961 |
| 2300 - Classified Supervisors' and Admin Salaries | 2,560,545 | 2,990,982 | 2,957,050 | 3,583,086 | 3,804,114 | 3,810,397 | 6,283 |
| 2400 - Clerical and Office Salaries | 5,270,475 | 5,312,198 | 5,082,289 | 5,653,017 | 5,313,964 | 5,561,144 | 247,180 |
| 2900 - Other Classified | 1,364,845 | 1,202,334 | 836,204 | 1,353,831 | 1,207,743 | 1,770,752 | 563,009 |
| Total Classified Salaries | 16,803,604 | 17,286,401 | 16,132,177 | 19,103,877 | 18,616,636 | 20,633,821 | 2,017,185 |
| Employee Benefits | | | | | | | |
| 3100 - STRS | 8,965,486 | 9,745,857 | 8,485,484 | 9,952,724 | 10,077,401 | 12,463,761 | 2,386,360 |
| 3200 - PERS | 3,034,001 | 3,362,607 | 3,402,048 | 4,273,813 | 4,185,928 | 5,509,453 | 1,323,525 |
| 3300 - OASDI/Medicare/OPEB | 2,118,260 | 2,214,843 | 2,052,779 | 2,316,939 | 2,316,957 | 2,608,606 | 291,649 |
| 3400 - Health and Welfare Benefits | 14,874,301 | 15,490,095 | 15,223,773 | 15,662,080 | 15,083,380 | 17,316,893 | 2,233,513 |
| 3500 - Unemployment Insurance | 63,350 | 52,578 | 61,207 | 400,497 | 398,451 | 435,023 | 36,572 |
| 3600 - Workers' Compensation | 3,325,259 | 3,642,904 | 3,345,068 | 4,002,910 | 4,038,810 | 4,360,692 | 321,882 |
| 3700 - Retiree Benefits | 1,080,527 | 586,551 | 526,738 | 787,482 | 787,453 | 856,182 | 68,729 |
| 3900 - Other Employee Benefits | 1,580,582 | 1,580,582 | 795,688 | 795,694 | 795,687 | 795,687 | 0 |
| Total Employee Benefits | 35,041,766 | 36,676,018 | 33,892,785 | 38,192,139 | 37,684,067 | 44,346,297 | 6,662,230 |
| Materials and Supplies | | | | | | | |
| 4100 - Approved Textbooks and Core Curriculum Material | 254,631 | 929,721 | 118,644 | 459,166 | 427,976 | 428,372 | 396 |
| 4200 - Books and Other Reference Material | 1,456 | 15,965 | 19,092 | 8,989 | 15,064 | 2,500 | (12,564) |
| 4300 - Materials and Supplies | 2,076,330 | 1,469,659 | 1,435,167 | 2,575,044 | 2,287,932 | 2,676,874 | 388,942 |
| 4400 - Noncapitalized Equipment | 198,894 | 187,602 | 229,249 | 372,968 | 311,571 | 400,302 | 88,731 |
| Total Materials and Supplies | 2,531,310 | 2,602,947 | 1,802,152 | 3,416,167 | 3,042,543 | 3,508,048 | 465,505 |
| Contracted Services | | | | | | | |
| 5100 - Subagreements for Services | 6,541,479 | 6,737,109 | 0 | 0 | 0 | 0 | 0 |
| 5200 - Travel/Conferences/Mileage | 133,216 | 101,537 | 73,159 | 242,938 | 182,363 | 345,664 | 163,301 |
| 5300 - Dues and Membership | 64,528 | 85,607 | 83,324 | 108,167 | 112,884 | 104,036 | (8,848) |
| 5400 - Insurance | 632,059 | 873,686 | 1,282,251 | 1,793,158 | 1,535,000 | 1,800,000 | 265,000 |
| 5500 - Utilities | 5,001,025 | 4,891,283 | 4,558,567 | 5,683,260 | 5,813,260 | 6,415,500 | 602,240 |
| 5600 - Rentals, Leases, Repairs and Noncapitalized Improv | 2,947,809 | 2,712,615 | 2,890,032 | 872,018 | 768,651 | 844,897 | 76,246 |
| 5710 - Transfers of Direct Costs | 0 | 0 | (6,318,653) | 0 | 0 | 0 | 0 |
| 5750 - Transfers of Direct Costs - Interfund | 11,140 | 244,401 | 114 | 0 | 0 | 0 | 0 |
| 5800 - Professional Services and Operating Expenditures | 4,068,807 | 4,217,297 | 7,540,911 | 16,190,069 | 14,117,018 | 16,006,802 | 1,889,784 |
| 5900 - Communications | 1,149,080 | 934,113 | 1,083,207 | 1,790,197 | 1,569,054 | 1,391,539 | (177,515) |
| Total Contracted Services | 20,549,144 | 20,797,647 | 11,192,912 | 26,679,807 | 24,098,230 | 26,908,438 | 2,810,208 |

Pasadena Unified School District
2022-23 Adopted Budget
Unrestricted General Fund - Fund #01.0 Detail

| | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2021-22 | 2022-23 | Variance |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--|
| | Actuals | Unaudited Actuals | Unaudited Actuals | Second Interim | Estimated Actuals | Adopted Budget | 21-22 Estimated Actuals and 22-23 Adopted Budget |
| Capital Outlay | | | | | | | |
| 6100 - Sites and Improvements of Sites | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6200 - Buildings and Improvements of Buildings | 35,071 | 124,558 | 0 | 0 | 0 | 0 | 0 |
| 6400 - Equipment | 170,961 | 173,173 | 57,427 | 128,616 | 656,060 | 74,000 | (582,060) |
| 6500 - Equipment Replacement | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Capital Outlay | 206,033 | 297,731 | 57,427 | 128,616 | 656,060 | 74,000 | (582,060) |
| Other Outgo | | | | | | | |
| 7130 - State Special Schools | 18,890 | 18,511 | 5,224 | 25,000 | 25,000 | 25,000 | 0 |
| 7141 - Tuition, Exs Cst, Sch Dist | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7142 - Tuition, Exs Cost, COE | 416,003 | 383,930 | 378,096 | 550,000 | 550,000 | 580,000 | 30,000 |
| Total Other Outgo | 434,893 | 402,441 | 383,320 | 575,000 | 575,000 | 605,000 | 30,000 |
| Indirect | | | | | | | |
| 7310 - Direct Support/Indirect Costs | (1,856,536) | (1,700,357) | (4,704,020) | (4,892,350) | (3,898,889) | (3,944,127) | (45,238) |
| 7350 - Direct Support/Indirect Costs - Interfund | (811,257) | (634,815) | (472,614) | (822,047) | (697,297) | (776,962) | (79,665) |
| Total Indirect | (2,667,793) | (2,335,172) | (5,176,634) | (5,714,397) | (4,596,186) | (4,721,089) | (124,903) |
| Total Expenditure | 129,977,686 | 135,265,376 | 112,481,262 | 143,449,126 | 142,333,161 | 157,933,104 | 15,599,943 |
| Other Financing Sources/Uses | | | | | | | |
| <i>InterFund Transfers In</i> | | | | | | | |
| Other Transfers In - Fund #40 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Interfund Transfers In | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <i>InterFund Transfers Out</i> | | | | | | | |
| Other Transfers Out | (1,021,050) | (2,139,054) | (16,943,445) | (935,000) | (935,000) | (935,000) | 0 |
| Total Interfund Transfers In | (1,021,050) | (2,139,054) | (16,943,445) | (935,000) | (935,000) | (935,000) | 0 |
| Contributions to Restricted Programs | | | | | | | |
| 30100.0 - NCLB:Title I Part A | 0 | 0 | (18,130) | 0 | 0 | 0 | 0 |
| 58124.0 - Junior ROTC | (168,226) | (178,179) | (59,292) | (162,147) | (162,640) | (176,449) | (13,809) |
| 56400.0 - Medi-Cal Billing Option | (150,756) | 0 | (220,195) | 0 | 0 | 0 | 0 |
| 65000.0 - Special Education: AB 602 | (27,408,008) | (29,727,927) | (26,702,570) | (31,886,271) | (31,057,799) | (37,544,099) | (6,486,300) |
| 81500.0 - On-Going Major Maintenance | (4,872,820) | (6,846,402) | (6,159,051) | (7,536,874) | (7,284,049) | (7,929,286) | (645,237) |
| 90000.0 - Gifts and Grants | (9,070) | (18,316) | (18,198) | (26,576) | 0 | (33,004) | (33,004) |
| 90020.0 - Medi-Cal Billing Option | 342,144 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other | 133,991 | 0 | 0 | 0 | (13,496) | 0 | 13,496 |
| Total Contribution to Restricted Programs | (32,132,745) | (36,770,824) | (33,177,436) | (39,611,868) | (38,517,984) | (45,682,838) | (7,164,854) |

Pasadena Unified School District
2022-23 Adopted Budget
Unrestricted General Fund - Fund #01.0 Detail

| | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2021-22 | 2022-23 | Variance |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--|
| | Actuals | Unaudited Actuals | Unaudited Actuals | Second Interim | Estimated Actuals | Adopted Budget | 21-22 Estimated Actuals and 22-23 Adopted Budget |
| Total Other Financing Sources/Uses | (33,153,795) | (38,909,878) | (50,120,881) | (40,546,868) | (39,452,984) | (46,617,838) | (7,164,854) |
| Net Increase/Decrease in Fund Balance | 9,491,408 | 6,357,444 | 12,944,073 | 3,264,607 | 7,494,976 | (6,954,876) | (14,449,852) |
| Beginning Balance | 19,119,822 | 28,615,706 | 34,973,151 | 47,917,225 | 47,917,225 | 55,412,202 | |
| Audit Adjustments/Restatements | 94,964 | 0 | 0 | 0 | 0 | 0 | 0 |
| Adjusted Beginning Balance | 19,214,786 | 28,615,706 | 34,973,151 | 47,917,225 | 47,917,225 | 55,412,202 | 0 |
| Net Increase/Decrease in Fund Balance | 9,491,408 | 6,357,444 | 12,944,073 | 3,264,607 | 7,494,976 | (6,954,876) | (14,449,852) |
| Ending Fund Balance | 28,706,194 | 34,973,151 | 47,917,225 | 51,181,833 | 55,412,202 | 48,457,326 | (14,449,852) |
| Components of Ending Fund Balance | | | | | | | |
| Revolving Cash Fund | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 0 |
| Stores | 190,973 | 150,000 | 187,149 | 188,000 | 188,000 | 188,000 | 0 |
| Prepaid Expenditures | 83,695 | 150,000 | 108,252 | 100,000 | 100,000 | 100,000 | 0 |
| Economic Uncertainties | 6,641,441 | 6,763,116 | 7,000,000 | 8,428,329 | 7,923,994 | 8,771,850 | 847,856 |
| Other Commitments/Assignments | 3,000,000 | 0 | 40,425,373 | 37,000,000 | 35,900,000 | 37,000,000 | 1,100,000 |
| Unassigned Funds | 18,640,085 | 27,760,035 | 46,451 | 5,315,503 | 11,150,208 | 2,247,476 | (8,902,732) |
| Total Components of Ending Fund Balance | 28,706,194 | 34,973,151 | 47,917,225 | 51,181,832 | 55,412,202 | 48,457,326 | (6,954,876) |

RESTRICTED GENERAL FUND

PASADENA UNIFIED SCHOOL DISTRICT
2022-23 Adopted Budget
Restricted General Fund - Fund #01.0 - Summary

| | 2019-20 | 2020-21 | 2021-22 | 2021-22 | 2022-23 | Variance |
|--|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|---|
| | | | | Estimated | | btwn 21-22 Estimated Actuals and 22-23 Adopted Budget |
| | <u>Actuals</u> | <u>Actuals</u> | <u>Second Interim</u> | <u>Actuals</u> | <u>Adopted Budget</u> | <u>Adopted Budget</u> |
| Revenues | | | | | | |
| LCFF | 0 | 0 | 0 | 0 | 0 | 0 |
| Federal Revenue | 20,590,895 | 38,734,339 | 50,777,446 | 41,113,059 | 45,497,687 | 4,384,628 |
| State Revenue | 30,926,281 | 43,894,349 | 36,716,723 | 42,969,492 | 32,997,193 | (9,972,299) |
| Local Revenue | 4,291,479 | 3,506,069 | 3,563,479 | 3,609,565 | 3,594,234 | (15,331) |
| Total Revenues | 55,808,655 | 86,134,757 | 91,057,648 | 87,692,116 | 82,089,114 | (5,603,002) |
| Expenditures | | | | | | |
| Certificated Salaries | 20,978,407 | 24,552,650 | 25,987,383 | 25,426,214 | 26,228,243 | 802,029 |
| Classified Salaries | 17,107,209 | 17,004,462 | 22,979,281 | 20,533,614 | 20,622,565 | 88,951 |
| Employee Benefits | 27,573,115 | 27,903,573 | 31,464,071 | 29,453,029 | 33,621,941 | 4,168,912 |
| Books & Supplies | 3,288,696 | 7,293,321 | 10,034,931 | 8,914,002 | 11,599,040 | 2,685,038 |
| Contracted Services | 19,474,077 | 30,209,021 | 38,110,298 | 31,302,609 | 36,135,942 | 4,833,333 |
| Capital Outlay | 587,674 | 238,638 | 547,786 | 574,717 | 929,532 | 354,815 |
| Other Outgo | 250,926 | 410,955 | 445,510 | 445,510 | 445,510 | 0 |
| Direct Support / Indirect Support | 1,700,357 | 4,704,020 | 4,892,350 | 3,898,889 | 3,944,127 | 45,238 |
| Total Expenditures | 90,960,460 | 112,316,640 | 134,461,610 | 120,548,584 | 133,526,900 | 12,978,316 |
| Net Increase/Decrease in Fund Balance | <u>(35,151,806)</u> | <u>(26,181,882)</u> | <u>(43,403,962)</u> | <u>(32,856,468)</u> | <u>(51,437,786)</u> | <u>(18,581,318)</u> |
| Other Financing Sources/Uses | 36,770,824 | 33,177,435 | 39,611,868 | 38,201,595 | 45,682,838 | 7,481,243 |
| Beginning Fund Balance | 4,352,838 | 5,971,856 | 13,011,152 | 13,011,152 | 18,356,279 | 5,345,127 |
| Adjustments/Restatement | 0 | 43,743 | 0 | 0 | 0 | 0 |
| Ending Fund Balance | <u>5,971,856</u> | <u>13,011,152</u> | <u>9,219,058</u> | <u>18,356,279</u> | <u>12,601,331</u> | <u>(5,754,948)</u> |

PASADENA UNIFIED SCHOOL DISTRICT
2022-23 Adopted Budget
Special Education Statement of Revenues and Expenditures

| | 2019-20 | 2020-21 | 2021-22 | 2021-22 | 2022-23 | Variance btwn 21-22 Estimated Actuals and 22-23 Adopted Budget |
|---|----------------------------|----------------------------|----------------------------|------------------------------|----------------------------|--|
| | <u>Actuals</u> | <u>Actuals</u> | <u>Second Interim</u> | <u>Estimated Actuals</u> | <u>Adopted Budget</u> | |
| Revenues | | | | | | |
| LCFF | 7,081,039 | 4,193,069 | 10,034,329 | 10,034,330 | 10,034,329 | (1) |
| Federal Revenue | 5,188,945 | 5,424,755 | 9,441,032 | 8,538,400 | 7,440,689 | (1,097,711) |
| State Revenue | 15,829,999 | 18,931,532 | 21,627,382 | 23,286,417 | 19,673,097 | (3,613,320) |
| Local Revenue | 277,719 | 287,251 | 150,000 | 200,000 | 200,000 | 0 |
| Total Revenues | <u>28,377,702</u> | <u>28,836,608</u> | <u>41,252,743</u> | <u>42,059,147</u> | <u>37,348,115</u> | <u>(4,711,032)</u> |
| Expenditures | | | | | | |
| Certificated Salaries | 13,826,295 | 14,037,618 | 15,923,000 | 16,828,445 | 16,537,977 | (290,468) |
| Classified Salaries | 8,630,659 | 8,589,095 | 10,023,171 | 9,648,655 | 10,070,074 | 421,419 |
| Employee Benefits | 13,873,447 | 13,803,420 | 15,448,207 | 15,039,302 | 17,071,214 | 2,031,912 |
| Books & Supplies | 496,107 | 565,780 | 848,194 | 601,695 | 633,747 | 32,052 |
| Contracted Services | 21,006,459 | 15,580,579 | 29,720,595 | 28,946,087 | 30,452,387 | 1,506,300 |
| Capital Outlay | 0 | 18,048 | 49,533 | 46,681 | 44,000 | (2,681) |
| Other Outgo | 250,926 | 410,955 | 445,510 | 445,510 | 445,510 | 0 |
| Direct Support / Indirect Support | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | <u>58,083,893</u> | <u>53,005,494</u> | <u>72,458,210</u> | <u>71,556,375</u> | <u>75,254,909</u> | <u>3,698,534</u> |
| Net Increase/Decrease in Reserve Balance | <u>(29,706,191)</u> | <u>(24,168,887)</u> | <u>(31,205,467)</u> | <u>(29,497,228)</u> | <u>(37,906,794)</u> | <u>(8,409,566)</u> |
| Beginning Resource Balance | 0 | 0 | (0) | (0) | 919,211 | 919,211 |
| Net Inc/Dec in Reserve Balance | 0 | 0 | 0 | 0 | 0 | 0 |
| (Encroachment prior to Indirect Cost) | (29,706,191) | (24,168,887) | (31,205,467) | (29,497,228) | (37,906,794) | (8,409,566) |
| Indirect Cost | <u>333,156</u> | <u>2,533,683</u> | <u>680,804</u> | <u>641,360</u> | <u>556,516</u> | <u>(84,844)</u> |
| Encroachment after Indirect Cost | <u>(30,039,347)</u> | <u>(26,702,570)</u> | <u>(31,886,271)</u> | <u>(30,138,588)</u> | <u>(38,463,310)</u> | <u>(8,324,722)</u> |
| General Fund Contribution | 30,039,347 | 26,702,570 | 31,886,271 | 31,057,799 | 37,544,099 | 6,486,300 |
| Ending Resource Balance | <u>0</u> | <u>(0)</u> | <u>(0)</u> | <u>919,211</u> | <u>(0)</u> | <u>(919,211)</u> |

OTHER FUNDS

PASADENA UNIFIED SCHOOL DISTRICT
2022-23 Adopted Budget
Adult Education - Fund #11.0 Summary

| | 2019-20 | 2020-21 | 2021-22 | 2021-22 | 2022-23 | Variance btwn 21-22 Estimated Actuals and 22-23 |
|--|----------------|----------------|-----------------------|------------------------------|-----------------------|--|
| | <u>Actuals</u> | <u>Actuals</u> | <u>Second Interim</u> | <u>Estimated Actuals</u> | <u>Adopted Budget</u> | <u>Adopted Budget</u> |
| Revenue | | | | | | |
| Federal Revenue | 86,890 | 0 | 0 | 0 | 0 | 0 |
| Other State Revenue | 6,207 | 0 | 35,620 | 35,620 | 17,231 | (18,389) |
| Other Local Revenue | 0 | 0 | 821,281 | 821,281 | 862,000 | 40,719 |
| Total Revenue | 93,097 | 0 | 856,901 | 856,901 | 879,231 | 22,330 |
| Expenditures | | | | | | |
| Certificated Salaries | 71,629 | 0 | 402,504 | 314,367 | 290,975 | (23,392) |
| Classified Salaries | 0 | 0 | 224,397 | 171,877 | 211,446 | 39,569 |
| Employee Benefits | 21,468 | 0 | 285,061 | 232,285 | 254,618 | 22,333 |
| Books & Supplies | 0 | 0 | 107,464 | 122,600 | 4,000 | (118,600) |
| Contracted Services | 0 | 0 | 28,550 | 43,915 | 63,875 | 19,960 |
| Capital Outlay | 0 | 0 | 41,651 | 41,565 | 0 | (41,565) |
| Other Outgo | 0 | 0 | 0 | 0 | 0 | 0 |
| Direct Support/Indirect Support | 0 | 0 | 50,618 | 42,471 | 40,384 | (2,087) |
| Total Expenditures | 93,097 | 0 | 1,140,245 | 969,080 | 865,298 | (103,782) |
| Other Financing Sources/Uses | | | | | | |
| Interfund Transfer In-From Fund # 01.0 | 0 | 0 | 316,389 | 316,389 | 0 | (316,389) |
| Total Other Financing Sources/Uses | 0 | 0 | 316,389 | 316,389 | 0 | (316,389) |
| Net Increase/Decrease in Fund Balance | 0 | 0 | 33,045 | 204,210 | 13,933 | (190,277) |
| Beginning Fund Balance | 0 | 0 | 0 | 0 | 204,210 | 204,210 |
| Audit Adjustments/Restatement | 0 | 0 | 0 | 0 | 0 | 0 |
| Adjusted Beginning Fund Balance | 0 | 0 | 0 | 0 | 204,210 | 204,210 |
| Net Increase/Decrease in Fund Balance | 0 | 0 | 33,045 | 204,210 | 13,933 | (190,277) |
| Ending Fund Balance | 0 | 0 | 33,045 | 204,210 | 218,143 | 13,933 |
| Components of Ending Fund Balance | | | | | | |
| Legally Restricted Balance | 0 | 0 | 33,045 | 204,210 | 218,143 | 13,933 |
| Undesignated Balance | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Components of Ending Balance | 0 | 0 | 33,045 | 204,210 | 218,143 | 13,933 |

PASADENA UNIFIED SCHOOL DISTRICT
2022-23 Adopted Budget
Child Development - Fund #12.0 Summary

| | 2019-20 | 2020-21 | 2021-22 | 2021-22 | 2022-23 | Variance btwn 21-22 Estimated Actuals and 22-23 Adopted Budget |
|--|------------------|------------------|------------------|----------------------|-------------------|---|
| | Actuals | Actuals | Second Interim | Estimated Actuals | Adopted Budget | |
| Revenue | | | | | | |
| State Preschool | 0 | 0 | 0 | 0 | 0 | 0 |
| Children's Centers Apportionment | 0 | 0 | 0 | 0 | 0 | 0 |
| Fees and Contracts - Children's Center Fees | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Federal Revenue | 117,588 | 299,712 | (373,751) | 183,000 | 0 | (183,000) |
| Other State Revenue - Playground | 4,582,376 | 4,905,332 | 5,608,026 | 5,384,601 | 5,883,764 | 499,163 |
| Other Local Revenue | 937,644 | 223,821 | 616,562 | 616,562 | 542,048 | (74,514) |
| Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Revenue | 5,637,608 | 5,428,865 | 5,850,837 | 6,184,163 | 6,425,812 | 241,649 |
| Expenditures | | | | | | |
| Certificated Salaries | 1,790,616 | 1,610,839 | 1,739,563 | 1,734,264 | 1,851,368 | 117,104 |
| Classified Salaries | 1,443,929 | 1,475,805 | 1,742,435 | 1,716,032 | 1,751,833 | 35,801 |
| Employee Benefits | 1,635,323 | 1,573,519 | 1,763,732 | 1,728,469 | 1,968,874 | 240,405 |
| Books & Supplies | 285,491 | 398,089 | 418,343 | 181,541 | 217,547 | 36,006 |
| Contracted Services | 218,862 | 6,874 | 80,272 | (25,640) | 187,696 | 213,336 |
| Capital Outlay | 61,214 | 72,099 | 0 | 33,336 | 0 | (33,336) |
| Other Outgo | 0 | 0 | 0 | 0 | 0 | 0 |
| Direct Support/Indirect Support | 275,177 | 310,493 | 419,533 | 395,595 | 442,059 | 46,464 |
| Total Expenditures | 5,710,611 | 5,447,718 | 6,163,878 | 5,763,597 | 6,419,377 | 655,780 |
| Other Financing Sources/Uses | | | | | | |
| Interfund Transfer In-From Fund # 01.0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Other Financing Sources/Uses | 0 | 0 | 0 | 0 | 0 | 0 |
| Net Increase/Decrease in Fund Balance | (73,003) | (18,853) | (313,041) | 420,566 | 6,435 | (414,131) |
| Beginning Fund Balance | 1,572,635 | 1,499,632 | 1,480,779 | 1,480,779 | 1,901,345 | 420,566 |
| Audit Adjustments/Restatement | 0 | 0 | 0 | 0 | 0 | 0 |
| Adjusted Beginning Fund Balance | 1,572,635 | 1,499,632 | 1,480,779 | 1,480,779 | 1,901,345 | 420,566 |
| Net Increase/Decrease in Fund Balance | (73,003) | (18,853) | (313,041) | 420,566 | 6,435 | (414,131) |
| Ending Fund Balance | 1,499,632 | 1,480,779 | 1,167,738 | 1,901,345 | 1,907,780 | 6,435 |
| Components of Ending Fund Balance | | | | | | |
| Legally Restricted Balance | 1,499,632 | 1,480,779 | 1,167,738 | 1,901,345 | 1,907,780 | 6,435 |
| Undesignated Balance | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Components of Ending Balance | 1,499,632 | 1,480,779 | 1,167,738 | 1,901,345 | 1,907,780 | 6,435 |

PASADENA UNIFIED SCHOOL DISTRICT
2022-23 Adopted Budget
Cafeteria Account - Fund #13.0 Summary

| | 2019-20 | 2020-21 | 2021-22 | 2021-22 | 2022-23 | Variance btwn 21-22 Estimated Actuals and 22-23 Adopted Budget |
|--|--------------------|-------------------|---------------------------|------------------------------|---------------------------|--|
| | <u>Actuals</u> | <u>Actuals</u> | <u>Second Interim</u> | <u>Estimated Actuals</u> | <u>Adopted Budget</u> | |
| Revenue | | | | | | |
| Food Services Sales | 0 | 0 | 0 | 0 | 0 | 0 |
| Federal Revenue: Child Nutrition Program | 0 | | | | | |
| Other Federal Revenues | 5,798,633 | 9,685,664 | 8,497,386 | 9,179,200 | 9,043,000 | (136,200) |
| State Revenue: Child Nutrition Program | 371,376 | 515,009 | 500,000 | 544,400 | 455,500 | (88,900) |
| Other Local Revenue | 398,662 | 29,719 | (4,338) | 6,788 | 763,100 | 756,312 |
| Total Revenue | 6,568,672 | 10,238,617 | 8,993,048 | 9,730,388 | 10,266,600 | 536,212 |
| Expenditures | | | | | | |
| Classified Salaries | 2,945,038 | 2,680,617 | 3,531,167 | 2,887,731 | 3,046,084 | 158,353 |
| Employee Benefits | 1,598,188 | 1,534,269 | 2,371,253 | 1,584,465 | 1,824,341 | 239,876 |
| Food and Other Supplies | 3,713,675 | 4,482,046 | 4,274,454 | 3,001,494 | 5,865,509 | 2,864,015 |
| Contracted Services | (1,145,785) | (982,045) | 347,463 | 198,542 | 439,388 | 240,846 |
| Capital Outlay | 0 | 0 | 489,302 | 0 | 37,500 | 37,500 |
| Direct Support/Indirect Support | 359,638 | 162,120 | 351,896 | 259,231 | 294,519 | 35,288 |
| Total Expenditures | 7,470,753 | 7,877,007 | 11,365,535 | 7,931,463 | 11,507,341 | 3,575,878 |
| Other Financing Sources/Uses | | | | | | |
| Transfers In from Unrestricted General Fund | (1,204,054) | (8,445) | 0 | 0 | 0 | 0 |
| Total Other Financing Sources/Uses | (1,204,054) | (8,445) | 0 | 0 | 0 | 0 |
| Net Increase/Decrease in Fund Balance | 301,972 | 2,370,055 | (2,372,487) | 1,798,925 | (1,240,741) | (3,039,666) |
| Beginning Fund Balance | 1,407,129 | 1,709,101 | 4,079,156 | 4,079,156 | 5,878,081 | 1,798,925 |
| Audit Adjustments/Restatement | 0 | 0 | 0 | 0 | 0 | 0 |
| Adjusted Beginning Fund Balance | 1,407,129 | 1,709,101 | 4,079,156 | 4,079,156 | 5,878,081 | 1,798,925 |
| Net Increase/Decrease in Fund Balance | 301,972 | 2,370,055 | (2,372,487) | 1,798,925 | (1,240,741) | (3,039,666) |
| Ending Fund Balance | 1,709,101 | 4,079,156 | 1,706,668 | 5,878,081 | 4,637,340 | (1,240,741) |
| Components of Ending Fund Balance | | | | | | |
| Inventory | 0 | 0 | 0 | 0 | 0 | 0 |
| Economic Uncertainties | 1,709,101 | 4,079,156 | 1,706,668 | 5,878,081 | 4,637,340 | (1,240,741) |
| Total Components of Ending Balance | 1,709,101 | 4,079,156 | 1,706,668 | 5,878,081 | 4,637,340 | (1,240,741) |

PASADENA UNIFIED SCHOOL DISTRICT
2022-23 Adopted Budget
Special Reserve Fund Fund #17.0 Summary

| | 2019-20 | 2020-21 | 2021-22 | 2021-22 | 2022-23 | Variance btwn 21-22 |
|--|----------|-------------------|-------------------|----------------------|-------------------|--|
| | Actuals | Actuals | Second Interim | Estimated Actuals | Adopted Budget | Estimated Actuals and 22-23 Adopted Budget |
| Revenue | | | | | | |
| Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| Other State | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Local Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| Expenditures | | | | | | |
| Certificated Salaries | 0 | 0 | 0 | 0 | 0 | 0 |
| Classified Salaries | 0 | 0 | 0 | 0 | 0 | 0 |
| Employee Benefits | 0 | 0 | 0 | 0 | 0 | 0 |
| Books & Supplies | 0 | 0 | 0 | 0 | 0 | 0 |
| Contracted Services | 0 | 0 | 0 | 0 | 0 | 0 |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Outgo | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Financing Sources/Uses | | | | | | |
| Interfund Transfer In-From Fund # 01.0 | 0 | 10,000,000 | 0 | 0 | 0 | 0 |
| Interfund Transfer In-From Fund # 25.0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Proceeds from Sale of Bonds | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Other Financing Sources/Uses | 0 | 10,000,000 | 0 | 0 | 0 | 0 |
| Net Increase/Decrease in Fund Balance | 0 | 10,000,000 | 0 | 0 | 0 | 0 |
| Beginning Fund Balance | 0 | 0 | 10,000,000 | 10,000,000 | 10,000,000 | 0 |
| Audit Adjustments | 0 | 0 | 0 | 0 | 0 | 0 |
| Adjusted Beginning Fund Balance | 0 | 0 | 10,000,000 | 10,000,000 | 10,000,000 | 0 |
| Net Increase/Decrease in Fund Balance | 0 | 10,000,000 | 0 | 0 | 0 | 0 |
| Ending Fund Balance | 0 | 10,000,000 | 10,000,000 | 10,000,000 | 10,000,000 | 0 |
| Components of Ending Fund Balance | | | | | | |
| Economic Uncertainties | 0 | 0 | 0 | 0 | 0 | 0 |
| Designated Balance | 0 | 10,000,000 | 10,000,000 | 10,000,000 | 10,000,000 | 0 |
| Undesignated Balance | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Components of Ending Balance | 0 | 10,000,000 | 10,000,000 | 10,000,000 | 10,000,000 | 0 |

PASADENA UNIFIED SCHOOL DISTRICT
2022-23 Adopted Budget
Building - Fund #21.X (G. O. Bond) Summary

| | 2019-20 | 2020-21 | 2021-22 | 2021-22 | 2022-23 | Variance |
|--|---------------------|-------------------|---------------------|---------------------|---------------------|--|
| | Actuals | Actuals | Second Interim | Estimated Actuals | Adopted Budget | Estimated Actuals and 22-23 Adopted Budget |
| Revenue | | | | | | |
| Interest | 380,820 | 79,671 | 190,100 | 80,100 | 185,000 | 104,900 |
| Other State | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Local Revenue | 570,069 | 258,621 | 0 | 0 | 0 | 0 |
| Total Revenue | 950,890 | 338,293 | 190,100 | 80,100 | 185,000 | 104,900 |
| Expenditures | | | | | | |
| Certificated Salaries | 0 | 0 | 0 | 0 | 0 | 0 |
| Classified Salaries | 430,442 | 289,177 | 197,552 | 106,187 | 239,102 | 132,915 |
| Employee Benefits | 214,587 | 164,679 | 93,538 | 52,209 | 142,845 | 90,636 |
| Books & Supplies | 13,700 | 676,330 | 12,331,609 | 6,268,273 | 2,914,834 | (3,353,439) |
| Contracted Services | 73,837 | 96,986 | 2,815,018 | 1,829,480 | 323,700 | (1,505,780) |
| Capital Outlay | 13,290,728 | 7,357,340 | 4,351,151 | 3,541,866 | 36,065,742 | 32,523,876 |
| Other Outgo | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 14,023,294 | 8,584,512 | 19,788,868 | 11,798,015 | 39,686,223 | 27,888,208 |
| Other Financing Sources/Uses | | | | | | |
| Interfund Transfer In-From Fund # 01.0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Interfund Transfer In-From Fund # 25.0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Proceeds from Sale of Bonds | 0 | 59,610,000 | 0 | 0 | 0 | 0 |
| Total Other Financing Sources/Uses | 0 | 59,610,000 | 0 | 0 | 0 | 0 |
| Net Increase/Decrease in Fund Balance | (13,072,404) | 51,363,781 | (19,598,768) | (11,717,915) | (39,501,223) | (27,783,308) |
| Beginning Fund Balance | 24,795,348 | 11,722,944 | 63,086,725 | 63,086,725 | 51,368,810 | (11,717,915) |
| Audit Adjustments | 0 | 0 | 0 | 0 | 0 | 0 |
| Adjusted Beginning Fund Balance | 24,795,348 | 11,722,944 | 63,086,725 | 63,086,725 | 51,368,810 | (11,717,915) |
| Net Increase/Decrease in Fund Balance | (13,072,404) | 51,363,781 | (19,598,768) | (11,717,915) | (39,501,223) | (27,783,308) |
| Ending Fund Balance | 11,722,944 | 63,086,725 | 43,487,957 | 51,368,810 | 11,867,587 | (39,501,223) |
| Components of Ending Fund Balance | | | | | | |
| Economic Uncertainties | 0 | 0 | 0 | 0 | 0 | 0 |
| Designated Balance | 11,722,944 | 63,086,725 | 43,487,957 | 51,368,810 | 11,867,587 | (39,501,223) |
| Undesignated Balance | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Components of Ending Balance | 11,722,944 | 63,086,725 | 43,487,957 | 51,368,810 | 11,867,587 | (39,501,223) |

PASADENA UNIFIED SCHOOL DISTRICT
2022-23 Adopted Budget
Measure TT #21.0

| | 2019-20 | 2020-21 | 2021-22 | 2021-22 | 2022-23 | Variance btwn 21-22 |
|--|---------------------|--------------------|--------------------|----------------------|-------------------|--|
| | Actuals | Actuals | Second Interim | Estimated Actuals | Adopted Budget | Estimated Actuals and 22-23 Adopted Budget |
| Revenue | | | | | | |
| Interest | 380,820 | 57,237 | 10,100 | 100 | 10,000 | 9,900 |
| Other State | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Local Revenue | 570,069 | 258,621 | 0 | 0 | 0 | 0 |
| Total Revenue | 950,890 | 315,858 | 10,100 | 100 | 10,000 | 9,900 |
| Expenditures | | | | | | |
| Certificated Salaries | 0 | 0 | 0 | 0 | 0 | 0 |
| Classified Salaries | 430,442 | 289,177 | 138,104 | 106,187 | 60,144 | (46,043) |
| Employee Benefits | 214,587 | 164,679 | 56,804 | 52,209 | 33,660 | (18,549) |
| Books & Supplies | 13,700 | 8,487 | 26,264 | 1,000 | 0 | (1,000) |
| Contracted Services | 73,837 | 96,986 | 54,354 | 28,433 | 16,000 | (12,433) |
| Capital Outlay | 13,290,728 | 6,895,514 | 3,338,525 | 2,153,015 | 411,687 | (1,741,328) |
| Other Outgo | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 14,023,294 | 7,454,843 | 3,614,051 | 2,340,844 | 521,491 | (1,819,353) |
| Other Financing Sources/Uses | | | | | | |
| Interfund Transfer In-From Fund # 01.0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Interfund Transfer In-From Fund # 25.0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Proceeds from Sale of Bonds | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Other Financing Sources/Uses | 0 | 0 | 0 | 0 | 0 | 0 |
| Net Increase/Decrease in Fund Balance | (13,072,404) | (7,138,984) | (3,603,951) | (2,340,744) | (511,491) | 1,829,253 |
| Beginning Fund Balance | 24,795,350 | 11,722,944 | 4,583,960 | 4,583,960 | 2,243,216 | (2,340,744) |
| Audit Adjustments | 0 | 0 | 0 | 0 | 0 | 0 |
| Adjusted Beginning Fund Balance | 24,795,350 | 11,722,944 | 4,583,960 | 4,583,960 | 2,243,216 | (2,340,744) |
| Net Increase/Decrease in Fund Balance | (13,072,404) | (7,138,984) | (3,603,951) | (2,340,744) | (511,491) | 1,829,253 |
| Ending Fund Balance | 11,722,944 | 4,583,960 | 980,009 | 2,243,216 | 1,731,725 | (511,491) |
| Components of Ending Fund Balance | | | | | | |
| Economic Uncertainties | 0 | 0 | 0 | 0 | 0 | 0 |
| Designated Balance | 11,722,944 | 4,583,960 | 980,009 | 2,243,216 | 1,731,725 | (511,491) |
| Undesignated Balance | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Components of Ending Balance | 11,722,944 | 4,583,960 | 980,009 | 2,243,216 | 1,731,725 | (511,491) |

PASADENA UNIFIED SCHOOL DISTRICT
2022-23 Adopted Budget
Measure O - Ed Tech #21.2

| | 2019-20 | 2020-21 | 2021-22 | 2021-22 | 2022-23 | Variance btwn 21-22 |
|--|----------|-------------------|---------------------|----------------------|---------------------|--|
| | Actuals | Actuals | Second Interim | Estimated Actuals | Adopted Budget | Estimated Actuals and 22-23 Adopted Budget |
| Revenue | | | | | | |
| Interest | 0 | 17,855 | 80,000 | 80,000 | 75,000 | (5,000) |
| Other State | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Local Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Revenue | 0 | 17,855 | 80,000 | 80,000 | 75,000 | (5,000) |
| Expenditures | | | | | | |
| Certificated Salaries | 0 | 0 | 0 | 0 | 0 | 0 |
| Classified Salaries | 0 | 0 | 0 | 0 | 0 | 0 |
| Employee Benefits | 0 | 0 | 0 | 0 | 0 | 0 |
| Books & Supplies | 0 | 667,843 | 12,305,345 | 6,265,773 | 2,894,834 | (3,370,939) |
| Contracted Services | 0 | 0 | 340,000 | 264,600 | 0 | (264,600) |
| Capital Outlay | 0 | 461,827 | 971,298 | 1,107,405 | 7,607,043 | 6,499,638 |
| Other Outgo | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 0 | 1,129,669 | 13,616,643 | 7,637,778 | 10,501,877 | 2,864,099 |
| Other Financing Sources/Uses | | | | | | |
| Interfund Transfer In-From Fund # 01.0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Interfund Transfer In-From Fund # 25.0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Proceeds from Sale of Bonds | 0 | 19,805,000 | 0 | 0 | 0 | 0 |
| Total Other Financing Sources/Uses | 0 | 19,805,000 | 0 | 0 | 0 | 0 |
| Net Increase/Decrease in Fund Balance | 0 | 18,693,186 | (13,536,643) | (7,557,778) | (10,426,877) | (2,869,099) |
| Beginning Fund Balance | 0 | 0 | 18,693,186 | 18,693,186 | 11,135,408 | (7,557,778) |
| Audit Adjustments | 0 | 0 | 0 | 0 | 0 | 0 |
| Adjusted Beginning Fund Balance | 0 | 0 | 18,693,186 | 18,693,186 | 11,135,408 | (7,557,778) |
| Net Increase/Decrease in Fund Balance | 0 | 18,693,186 | (13,536,643) | (7,557,778) | (10,426,877) | (2,869,099) |
| Ending Fund Balance | 0 | 18,693,186 | 5,156,543 | 11,135,408 | 708,531 | (10,426,877) |
| Components of Ending Fund Balance | | | | | | |
| Economic Uncertainties | 0 | 0 | 0 | 0 | 0 | 0 |
| Designated Balance | 0 | 18,693,186 | 5,156,543 | 11,135,408 | 708,531 | (10,426,877) |
| Undesignated Balance | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Components of Ending Balance | 0 | 18,693,186 | 5,156,543 | 11,135,408 | 708,531 | (10,426,877) |

PASADENA UNIFIED SCHOOL DISTRICT
2022-23 Adopted Budget
Measure O - Capital Projects #21.3

| | 2019-20 | 2020-21 | 2021-22 | 2021-22 | 2022-23 | Variance btwn 21-22 |
|--|----------|-------------------|--------------------|----------------------|---------------------|--|
| | Actuals | Actuals | Second Interim | Estimated Actuals | Adopted Budget | Estimated Actuals and 22-23 Adopted Budget |
| Revenue | | | | | | |
| Interest | 0 | 4,579 | 100,000 | 0 | 100,000 | 100,000 |
| Other State | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Local Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Revenue | 0 | 4,579 | 100,000 | 0 | 100,000 | 100,000 |
| Expenditures | | | | | | |
| Certificated Salaries | 0 | 0 | 0 | 0 | 0 | 0 |
| Classified Salaries | 0 | 0 | 59,448 | 0 | 178,958 | 178,958 |
| Employee Benefits | 0 | 0 | 36,734 | 0 | 109,185 | 109,185 |
| Books & Supplies | 0 | 0 | 0 | 1,500 | 20,000 | 18,500 |
| Contracted Services | 0 | 0 | 2,420,664 | 1,536,447 | 307,700 | (1,228,747) |
| Capital Outlay | 0 | 0 | 41,328 | 281,446 | 28,047,012 | 27,765,566 |
| Other Outgo | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 0 | 0 | 2,558,174 | 1,819,393 | 28,662,855 | 26,843,462 |
| Other Financing Sources/Uses | | | | | | |
| Interfund Transfer In-From Fund # 01.0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Interfund Transfer In-From Fund # 25.0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Proceeds from Sale of Bonds | 0 | 39,805,000 | 0 | 0 | 0 | 0 |
| Total Other Financing Sources/Uses | 0 | 39,805,000 | 0 | 0 | 0 | 0 |
| Net Increase/Decrease in Fund Balance | 0 | 39,809,579 | (2,458,174) | (1,819,393) | (28,562,855) | (26,743,462) |
| Beginning Fund Balance | 0 | 0 | 39,809,579 | 39,809,579 | 37,990,186 | (1,819,393) |
| Audit Adjustments | 0 | 0 | 0 | 0 | 0 | 0 |
| Adjusted Beginning Fund Balance | 0 | 0 | 39,809,579 | 39,809,579 | 37,990,186 | (1,819,393) |
| Net Increase/Decrease in Fund Balance | 0 | 39,809,579 | (2,458,174) | (1,819,393) | (28,562,855) | (26,743,462) |
| Ending Fund Balance | 0 | 39,809,579 | 37,351,405 | 37,990,186 | 9,427,331 | (28,562,855) |
| Components of Ending Fund Balance | | | | | | |
| Economic Uncertainties | 0 | 0 | 0 | 0 | 0 | 0 |
| Designated Balance | 0 | 39,809,579 | 37,351,405 | 37,990,186 | 9,427,331 | (28,562,855) |
| Undesignated Balance | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Components of Ending Balance | 0 | 39,809,579 | 37,351,405 | 37,990,186 | 9,427,331 | (28,562,855) |

PASADENA UNIFIED SCHOOL DISTRICT
2022-23 Adopted Budget
Capital Facilities (Developer Fees) - Fund #25.0 Summary

| | 2019-20 | 2020-21 | 2021-22 | 2021-22 | 2022-23 | Variance btwn 21-22 |
|--|------------------|------------------|------------------|----------------------|-------------------|--------------------------------|
| | Actuals | Actuals | Second Interim | Estimated Actuals | Adopted Budget | Estimated Actuals and 22-23 |
| Revenue | | | | | | |
| Developer Fees | 1,692,182 | 1,078,436 | 500,000 | 658,324 | 600,000 | (58,324) |
| Redevelopment Agency Fees | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Local | 0 | 0 | 0 | 0 | 0 | 0 |
| Interest | 41,581 | 15,216 | 16,000 | 0 | 10,000 | 10,000 |
| Total Revenue | 1,733,763 | 1,093,652 | 516,000 | 658,324 | 610,000 | (48,324) |
| Expenditures | | | | | | |
| Certificated Salaries | 0 | 0 | 0 | 0 | 0 | 0 |
| Classified Salaries | 0 | 0 | 0 | 0 | 0 | 0 |
| Employee Benefits | 0 | 0 | 0 | 0 | 0 | 0 |
| Books & Supplies | 0 | 0 | 2,000 | 0 | 0 | 0 |
| Contracted Services | 199,035 | 0 | 173,000 | 173,000 | 0 | (173,000) |
| Capital Outlay | 1,881,347 | 44,721 | 319,813 | 149,598 | 291,930 | 142,332 |
| Other Outgo | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 2,080,382 | 44,721 | 494,813 | 322,598 | 291,930 | (30,668) |
| Other Financing Sources/Uses | | | | | | |
| Interfund Transfer Out - Unrestricted General Fund | 0 | 0 | 0 | 0 | 0 | 0 |
| Interfund Transfer In/Out - Building Fund - #21.0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Other Financing Sources/Uses | 0 | 0 | 0 | 0 | 0 | 0 |
| Net Increase/Decrease in Fund Balance | (346,618) | 1,048,932 | 21,187 | 335,726 | 318,070 | (17,656) |
| Beginning Fund Balance | 2,758,962 | 2,412,344 | 3,461,274 | 3,461,274 | 3,797,000 | 335,726 |
| Net Increase/Decrease in Fund Balance | (346,618) | 1,048,932 | 21,187 | 335,726 | 318,070 | (17,656) |
| Ending Fund Balance | 2,412,344 | 3,461,274 | 3,482,461 | 3,797,000 | 4,115,070 | 318,070 |
| Components of Ending Fund Balance | | | | | | |
| Economic Uncertainties | 0 | 0 | 0 | 0 | 0 | 0 |
| Designated Balance | 2,412,344 | 3,461,274 | 3,482,461 | 3,797,000 | 4,115,070 | 318,070 |
| Undesignated Balance | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Components of Ending Balance | 2,412,344 | 3,461,274 | 3,482,461 | 3,797,000 | 4,115,070 | 318,070 |

PASADENA UNIFIED SCHOOL DISTRICT
2022-23 Adopted Budget
County School Facilities Fund - Fund #35.0 Summary

| | 2019-20 | 2020-21 | 2021-22 | 2021-22 | 2022-23 | Variance btwn 21-22 |
|--|---------------|---------------|----------------|----------------------|----------------|--|
| | Actuals | Actuals | Second Interim | Estimated Actuals | Adopted Budget | Estimated Actuals and 22-23 Adopted Budget |
| Revenue | | | | | | |
| School Facilities Apportionments | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Local | 0 | 0 | 0 | 0 | 0 | 0 |
| Interest | 350 | 114 | 300 | 0 | 0 | 0 |
| Total Revenue | 350 | 114 | 300 | 0 | 0 | 0 |
| Expenditures | | | | | | |
| Certificated Salaries | 0 | 0 | 0 | 0 | 0 | 0 |
| Classified Salaries | 0 | 0 | 0 | 0 | 0 | 0 |
| Employee Benefits | 0 | 0 | 0 | 0 | 0 | 0 |
| Books & Supplies | 0 | 0 | 0 | 0 | 0 | 0 |
| Contracted Services | 0 | 0 | 0 | 0 | 0 | 0 |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Outgo | 0 | 0 | 0 | 0 | 0 | 0 |
| Direct Support/Indirect Support | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Financing Sources/Uses | 0 | 0 | 0 | 0 | 0 | 0 |
| Interfund Transfer In (out) | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Other Financing Sources/Uses | 0 | 0 | 0 | 0 | 0 | 0 |
| Net Increase/Decrease in Fund Balance | 350 | 114 | 300 | 0 | 0 | 0 |
| Beginning Fund Balance | 20,487 | 20,837 | 20,951 | 20,951 | 20,951 | 0 |
| Net Increase/Decrease in Fund Balance | 350 | 114 | 300 | 0 | 0 | 0 |
| Ending Fund Balance | 20,837 | 20,951 | 21,251 | 20,951 | 20,951 | 0 |
| Components of Ending Fund Balance | | | | | | |
| Economic Uncertainties | 0 | 0 | 0 | 0 | 0 | 0 |
| Designated Balance | 20,837 | 20,951 | 21,251 | 20,951 | 20,951 | 0 |
| Undesignated Balance | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Components of Ending Balance | 20,837 | 20,951 | 21,251 | 20,951 | 20,951 | 0 |

PASADENA UNIFIED SCHOOL DISTRICT
2022-23 Adopted Budget
Capital Outlay - Special Reserve Fund #40 Summary

| | 2019-20 | 2020-21 | 2021-22 | 2021-22 | 2022-23 | Variance btwn 21-22 Estimated Actuals and 22- 23 Adopted |
|--|------------------|------------------|-----------------------|------------------------------|---------------------------|--|
| | <u>Actuals</u> | <u>Actuals</u> | <u>Second Interim</u> | <u>Estimated Actuals</u> | <u>Adopted Budget</u> | |
| Revenue | | | | | | |
| Emergency Repair Program | 0 | 0 | 0 | 0 | 0 | 0 |
| Federal Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| Other State | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Local Revenue | 15,919 | 3,991 | 2,000 | 2,000 | 1,000 | (1,000) |
| Total Revenue | 15,919 | 3,991 | 2,000 | 2,000 | 1,000 | (1,000) |
| Expenditures | | | | | | |
| Classified Salaries | 0 | 0 | 0 | 0 | 0 | 0 |
| Employee Benefits | 0 | 0 | 0 | 0 | 0 | 0 |
| Books & Supplies | 0 | 0 | 0 | 0 | 0 | 0 |
| Contracted Services | 1,820 | 3,813 | 2,000 | 3,000 | 2,000 | (1,000) |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Outgo - Debt Service | 216,667 | 214,673 | 231,000 | 447,667 | 231,000 | (216,667) |
| Total Expenditures | 218,487 | 218,487 | 233,000 | 450,667 | 233,000 | (217,667) |
| Other Financing Sources/Uses | | | | | | |
| Transfer in/out | 0 | 0 | 0 | 0 | 0 | 0 |
| Estimated Sale of Property | 0 | 0 | 0 | 0 | 0 | 0 |
| Certificates of Participation | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Other Financing Sources/Uses | 0 | 0 | 0 | 0 | 0 | 0 |
| Net Increase/Decrease in Fund Balance | (202,568) | (214,495) | (231,000) | (448,667) | (232,000) | 216,667 |
| Beginning Fund Balance | 1,146,225 | 943,657 | 729,162 | 729,162 | 280,495 | (448,667) |
| Audit Adjustment | | | | | | |
| Net Increase/Decrease in Fund Balance | (202,568) | (214,495) | (231,000) | (448,667) | (232,000) | 216,667 |
| Ending Fund Balance | 943,657 | 729,162 | 498,162 | 280,495 | 48,495 | (232,000) |
| Components of Ending Fund Balance | | | | | | |
| Designated Balance | 943,657 | 729,162 | 498,162 | 280,495 | 48,495 | (232,000) |
| Undesignated Balance | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Components of Ending Balance | 943,657 | 729,163 | 498,162 | 280,495 | 48,495 | (232,000) |

PASADENA UNIFIED SCHOOL DISTRICT
2022-23 Adopted Budget
Bond Interest and Redemption - Fund #51.0 (County Administered) Summary

| | 2019-20 | 2020-21 | 2021-22 | 2021-22 | 2022-23 | Variance btwn 21-22 Estimated Actuals and 22-23 Adopted Budget |
|---|---------------------|--------------------|-------------------|----------------------|-------------------|--|
| | Actuals | Actuals | Second Interim | Estimated Actuals | Adopted Budget | |
| Federal Revenue | 974,142 | 0 | 0 | 0 | 0 | 0 |
| State Revenue | | | | | | |
| Voted Indebtedness Levies | | | | | | |
| Homeowners Exemptions | 94,667 | 46,148 | 0 | 0 | 0 | 0 |
| Local Revenue | | | | | | |
| County & District Taxes - | | | | | | |
| Secured Roll | 19,173,248 | 10,321,937 | 23,526,058 | 23,526,058 | 23,526,058 | 0 |
| Unsecured Roll | 711,040 | 334,238 | 123,085 | 123,085 | 123,085 | 0 |
| Prior Year's Taxes | 1,027,284 | 581,483 | 290,742 | 290,742 | 290,742 | 0 |
| Supplemental Taxes | 373,799 | 308,039 | 154,020 | 154,020 | 154,020 | 0 |
| Penalties and Interest | | | | | | |
| on Delinquent Non-Revenue Limit Taxes | 103,934 | 73,518 | 0 | 0 | 0 | 0 |
| Other Local Revenue | 16,507 | 2,762,367 | 0 | 0 | 0 | 0 |
| Interest | 538,462 | 92,533 | 27,760 | 27,760 | 27,760 | 0 |
| Total Revenue | 23,013,083 | 14,520,263 | 24,121,665 | 24,121,665 | 24,121,665 | 0 |
| Expenditures | | | | | | |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Outgo (excluding Transfers of Ind Costs) | | | | | | |
| Debt Service - Principal Payment | 35,240,000 | 8,305,000 | 8,790,000 | 8,790,000 | 8,790,000 | 0 |
| Debt Service - Interest Payment | 11,419,389 | 10,348,973 | 10,851,666 | 10,851,666 | 10,851,666 | 0 |
| Total Other Financing Sources/Uses | 46,659,389 | 18,653,973 | 19,641,666 | 19,641,666 | 19,641,666 | 0 |
| Net Increase/Decrease in Fund Balance | (23,646,306) | (4,133,710) | 4,479,999 | 4,479,999 | 4,479,999 | 0 |
| Beginning Fund Balance | 40,104,422 | 16,458,116 | 12,324,406 | 12,324,406 | 12,324,406 | 0 |
| Net Increase/Decrease in Fund Balance | (23,646,306) | (4,133,710) | 4,479,999 | 4,479,999 | 4,479,999 | 0 |
| Ending Fund Balance | 16,458,116 | 12,324,406 | 16,804,405 | 16,804,405 | 16,804,405 | 0 |
| Components of Ending Fund Balance | | | | | | |
| Economic Uncertainties | 0 | 0 | 0 | 0 | 0 | 0 |
| Designated Balance | 16,458,116 | 12,324,406 | 16,804,405 | 16,804,405 | 16,804,405 | 0 |
| Undesignated Balance | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Components of Ending Balance | 16,458,116 | 12,324,406 | 16,804,405 | 16,804,405 | 16,804,405 | 0 |

PASADENA UNIFIED SCHOOL DISTRICT
2022-23 Adopted Budget
Self-Insurance Fund # 67.0 - Property and Liability

| | 2019-20 | 2020-21 | 2021-22 | 2021-22 | 2022-23 | Variance btwn 21-22 |
|--|----------------|------------------|----------------|----------------------|-------------------|--|
| | Actuals | Actuals | Second Interim | Estimated Actuals | Adopted Budget | Estimated Actuals and 22-23 Adopted Budget |
| Revenue | | | | | | |
| Fees and District - In-District Premiums/Contributions | 0 | 0 | 0 | 0 | 0 | 0 |
| Interest | 700 | 4,331 | 5,000 | 4,000 | 0 | (4,000) |
| Other Local | 150,839 | 672,623 | 136,166 | 70,000 | 0 | (70,000) |
| Total Revenue | 151,538 | 676,953 | 141,166 | 74,000 | 0 | (74,000) |
| Expenditures | | | | | | |
| Certificated Salaries | 0 | 0 | 0 | 0 | 0 | 0 |
| Classified Salaries | 0 | 0 | 0 | 0 | 0 | 0 |
| Employee Benefits | 0 | 0 | 0 | 0 | 0 | 0 |
| Books & Supplies | 0 | 0 | 0 | 0 | 0 | 0 |
| Contracted Services | 789,763 | 675,041 | 935,000 | 680,000 | 935,000 | 255,000 |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Outgo | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 789,763 | 675,041 | 935,000 | 680,000 | 935,000 | 255,000 |
| Other Financing Sources/Uses | | | | | | |
| Interfund Transfer In - From Fund #01.0 | 935,000 | 935,000 | 935,000 | 935,000 | 935,000 | 0 |
| Total Other Financing Sources/Uses | 935,000 | 935,000 | 935,000 | 935,000 | 935,000 | 0 |
| Net Increase/Decrease in Fund Balance | 296,775 | 936,913 | 141,166 | 329,000 | 0 | (329,000) |
| Beginning Fund Balance | 149,955 | 446,730 | 305,009 | 305,009 | 634,008 | 328,999 |
| Audit Adjustment | 0 | (1,078,634) | 0 | 0 | 0 | |
| Adjusted Beginning Fund Balance | 149,955 | (631,904) | 305,009 | 305,009 | 634,008 | 328,999 |
| Net Increase/Decrease in Fund Balance | 296,775 | 936,913 | 141,166 | 329,000 | 0 | (329,000) |
| Ending Fund Balance | 446,730 | 305,009 | 446,175 | 634,008 | 634,007 | (1) |
| Components of Ending Fund Balance | | | | | | |
| Revolving Cash Fund | 0 | 0 | 0 | 0 | 0 | 0 |
| Undesignated Balance | 446,730 | 305,009 | 446,175 | 634,008 | 634,007 | (1) |
| Total Components of Ending Balance | 446,730 | 305,009 | 446,175 | 634,008 | 634,007 | (1) |

PASADENA UNIFIED SCHOOL DISTRICT
2022-23 Adopted Budget
Self Insurance - Fund # 67.1 - Workers' Compensation

| | 2019-20 | 2020-21 | 2021-22 | 2021-22 | 2022-23 | Variance btwn 21-22 |
|--|--------------------|---------------------|--------------------|----------------------|--------------------|--|
| | Actuals | Actuals | Second Interim | Estimated Actuals | Adopted Budget | Estimated Actuals and 22-23 Adopted Budget |
| Revenue | | | | | | |
| Fees and District - In-District Premiums/Contributions | 6,860,451 | 5,671,569 | 5,314,223 | 6,416,527 | 6,900,000 | 483,473 |
| Interest | 212,972 | 78,297 | 100,000 | 100,000 | 100,000 | 0 |
| Other Local | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Revenue | 7,073,423 | 5,749,866 | 5,414,223 | 6,516,527 | 7,000,000 | 483,473 |
| Expenditures | | | | | | |
| Certificated Salaries | 0 | 0 | 0 | 0 | 0 | 0 |
| Classified Salaries | 135,108 | 196,447 | 220,912 | 217,329 | 222,948 | 5,619 |
| Employee Benefits | 58,205 | 84,224 | 99,029 | 98,034 | 107,626 | 9,592 |
| Books & Supplies | 0 | 0 | 55,000 | 7,000 | 52,500 | 45,500 |
| Contracted Services | 11,108,023 | 3,642,729 | 6,545,000 | 6,227,500 | 6,873,500 | 646,000 |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Outgo | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 11,301,336 | 3,923,400 | 6,919,941 | 6,549,863 | 7,256,574 | 706,711 |
| Other Financing Sources/Uses | | | | | | |
| Interfund Transfer In - From Fund #67.2 | 0 | 6,000,000 | 0 | 0 | 0 | 0 |
| Total Other Financing Sources/Uses | 0 | 6,000,000 | 0 | 0 | 0 | 0 |
| Net Increase/Decrease in Fund Balance | (4,227,913) | 7,826,466 | (1,505,718) | (33,336) | (256,574) | (223,238) |
| Beginning Fund Balance | (5,640,633) | (9,868,546) | (2,389,520) | (2,389,520) | (2,422,856) | (33,336) |
| Other Restatements | 0 | (347,440) | 0 | 0 | 0 | 0 |
| Audit Adjustment | 0 | 0 | 0 | 0 | 0 | 0 |
| Adjusted Beginning Fund Balance | (5,640,633) | (10,215,986) | (2,389,520) | (2,389,520) | (2,422,856) | (33,336) |
| Net Increase/Decrease in Fund Balance | (4,227,913) | 7,826,466 | (1,505,718) | (33,336) | (256,574) | (223,238) |
| Ending Fund Balance | (9,868,546) | (2,389,520) | (3,895,240) | (2,422,856) | (2,679,430) | (256,574) |
| Components of Ending Fund Balance | | | | | | |
| Revolving Cash Fund | | | | | | 0 |
| Undesignated Balance | (9,868,546) | (2,389,520) | (3,895,240) | (2,422,856) | (2,679,430) | (256,574) |
| Total Components of Ending Balance | (9,868,546) | (2,389,520) | (3,895,240) | (2,422,856) | (2,679,430) | (256,574) |

PASADENA UNIFIED SCHOOL DISTRICT
2022-23 Adopted Budget
Self Insurance - Fund # 67.2 - Health and Welfare

| | 2019-20 | 2020-21 | 2021-22 | 2021-22 | 2022-23 | Variance btwn 21-22 Estimated Actuals and 22-23 Adopted Budget |
|--|------------------|------------------|------------------|----------------------|-------------------|--|
| | Actuals | Actuals | Second Interim | Estimated Actuals | Adopted Budget | |
| Revenue | | | | | | |
| Fees and District - In-District Premiums/Contrib | | | | | | |
| District Contribution | 4,104,726 | 3,142,528 | 3,500,000 | 3,500,000 | 3,600,000 | 100,000 |
| Employee Contribution | 0 | 0 | 0 | 0 | 0 | 0 |
| Worker's Comp Contribution | 0 | 0 | 0 | 0 | 0 | 0 |
| All Other Fees and Contracts | 249,687 | 217,993 | 200,000 | 200,000 | 205,000 | 5,000 |
| Other Local Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| Interest | 14,048 | 18,938 | 12,000 | 12,000 | 25,000 | 13,000 |
| Total Revenue | 4,368,461 | 3,379,460 | 3,712,000 | 3,712,000 | 3,830,000 | 118,000 |
| Expenditures | | | | | | |
| Certificated Salaries | 0 | 0 | 0 | 0 | 0 | 0 |
| Classified Salaries | 56,325 | 46,317 | 39,128 | 50,955 | 57,144 | 6,189 |
| Employee Benefits | 41,779 | 30,409 | 38,087 | 41,701 | 47,935 | 6,234 |
| Books & Supplies | 0 | 0 | 0 | 0 | 0 | 0 |
| Contracted Services | 2,494,216 | 2,741,736 | 3,341,060 | 3,277,000 | 3,430,000 | 153,000 |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Outgo | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 2,592,320 | 2,818,462 | 3,418,275 | 3,369,656 | 3,535,079 | 165,423 |
| Other Financing Sources/Uses | | | | | | |
| Interfund TransferOut - From Fund #67.1 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Other Financing Sources/Uses | 0 | 0 | 0 | 0 | 0 | 0 |
| Net Increase/Decrease in Fund Balance | 1,776,141 | 560,998 | 293,725 | 342,344 | 294,921 | (47,423) |
| Beginning Fund Balance | 1,567,263 | 3,343,404 | 3,904,402 | 3,904,402 | 4,246,746 | 342,344 |
| Audit Adjustment | 0 | 0 | 0 | 0 | 0 | 0 |
| Adjusted Beginning Fund Balance | 1,567,263 | 3,343,404 | 3,904,402 | 3,904,402 | 4,246,746 | 342,344 |
| Net Increase/Decrease in Fund Balance | 1,776,141 | 560,998 | 293,725 | 342,344 | 294,921 | (47,423) |
| Ending Fund Balance | 3,343,404 | 3,904,402 | 4,198,127 | 4,246,746 | 4,541,667 | 294,921 |
| Components of Ending Fund Balance | | | | | | |
| Revolving Cash Fund | 0 | 0 | 0 | 0 | 0 | 0 |
| Undesignated Balance | 3,343,404 | 3,904,402 | 4,198,127 | 4,246,746 | 4,541,667 | 294,921 |
| Total Components of Ending Balance | 3,343,404 | 3,904,402 | 4,198,127 | 4,246,746 | 4,541,667 | 294,921 |

PASADENA UNIFIED SCHOOL DISTRICT
2022-23 Adopted Budget
Self Insurance Fund # 67.X - Summary

| | 2019-20 | 2020-21 | 2021-22 | 2021-22 | 2022-23 | Variance btwn 21-22 |
|--|--------------------|--------------------|-------------------|----------------------|-------------------|--------------------------------|
| | Actuals | Actuals | Second Interim | Estimated Actuals | Adopted Budget | Estimated Actuals and 22-23 |
| Revenue | | | | | | |
| LCFF Sources | 0 | 0 | 0 | 0 | 0 | 0 |
| Federal Revenues | 0 | 0 | 0 | 0 | 0 | 0 |
| Other State Revenues | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Local Revenues | 11,593,422 | 9,806,279 | 10,369,693 | 10,302,527 | 10,830,000 | 527,473 |
| Total Revenue | 11,593,422 | 9,806,279 | 10,369,693 | 10,302,527 | 10,830,000 | 527,473 |
| Expenditures | | | | | | |
| Certificated Salaries | 0 | 0 | 0 | 0 | 0 | 0 |
| Classified Salaries | 191,433 | 242,764 | 260,040 | 268,284 | 280,092 | 11,808 |
| Employee Benefits | 99,984 | 114,633 | 137,116 | 139,735 | 155,561 | 15,826 |
| Books & Supplies | 0 | 0 | 55,000 | 7,000 | 52,500 | 45,500 |
| Contracted Services | 14,392,002 | 7,059,505 | 10,821,060 | 10,184,500 | 11,238,500 | 1,054,000 |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Outgo | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 14,683,419 | 7,416,902 | 11,273,216 | 10,599,519 | 11,726,653 | 1,127,134 |
| Other Financing Sources/Uses | | | | | | |
| Interfund Transfer In - From Fund #01.0 | 935,000 | 6,935,000 | 935,000 | 935,000 | 935,000 | 0 |
| Total Other Financing Sources/Uses | 935,000 | 6,935,000 | 935,000 | 935,000 | 935,000 | 0 |
| Net Increase/Decrease in Fund Balance | (2,154,997) | 9,324,377 | 31,477 | 638,008 | 38,347 | (599,661) |
| Beginning Fund Balance | (3,923,417) | (6,078,414) | 1,819,889 | 1,819,889 | 2,457,897 | 638,008 |
| Other Restatements | 0 | (1,426,074) | 0 | 0 | 0 | 0 |
| Audit Adjustment | 0 | 0 | 0 | 0 | 0 | 0 |
| Adjusted Beginning Fund Balance | (3,923,417) | (7,504,488) | 1,819,889 | 1,819,889 | 2,457,897 | 638,008 |
| Net Increase/Decrease in Fund Balance | (2,154,997) | 9,324,377 | 31,477 | 638,008 | 38,347 | (599,661) |
| Ending Fund Balance | (6,078,414) | 1,819,889 | 1,851,365 | 2,457,897 | 2,496,244 | 38,347 |
| Components of Ending Fund Balance | | | | | | |
| Revolving Cash Fund | 0 | 0 | 0 | 0 | 0 | 0 |
| Undesignated Balance | (6,078,414) | 1,819,889 | 1,851,365 | 2,457,897 | 2,496,244 | 38,347 |
| Total Components of Ending Balance | (6,078,414) | 1,819,889 | 1,851,365 | 2,457,897 | 2,496,244 | 38,347 |

PASADENA UNIFIED SCHOOL DISTRICT
2022-23 Adopted Budget
Alternative Retirement Benefit - Fund #71.0 - Summary

| | 2019-20 | 2020-21 | 2021-22 | 2021-22 | 2022-23 | Variance btwn 21-22 |
|--|------------------|------------------|------------------|----------------------|-------------------|--|
| | Actuals | Actuals | Second Interim | Estimated Actuals | Adopted Budget | Estimated Actuals and 22-23 Adopted |
| Revenue | | | | | | |
| Interest | 21,581 | 7,043 | 0 | 0 | 0 | 0 |
| Total Revenue | 21,581 | 7,043 | 0 | 0 | 0 | 0 |
| Expenditures | | | | | | |
| Certificated Salaries | 0 | 0 | 0 | 0 | 0 | 0 |
| Classified Salaries | 0 | 0 | 0 | 0 | 0 | 0 |
| Employee Benefits | 0 | 0 | 0 | 0 | 0 | 0 |
| Books & Supplies | 0 | 0 | 0 | 0 | 0 | 0 |
| Contracted Services | 0 | 0 | 0 | 0 | 0 | 0 |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Outgo | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Financing Sources/Uses | | | | | | |
| Interfund Transfer In - From Fund #01.0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Other Financing Sources/Uses | 0 | 0 | 0 | 0 | 0 | 0 |
| Net Increase/Decrease in Fund Balance | 21,581 | 7,043 | 0 | 0 | 0 | 0 |
| Beginning Fund Balance | 1,266,932 | 1,288,512 | 1,295,555 | 1,295,555 | 1,295,555 | 0 |
| Audit Adjustment | 0 | 0 | 0 | 0 | 0 | 0 |
| Adjusted Beginning Fund Balance | 1,266,932 | 1,288,512 | 1,295,555 | 1,295,555 | 1,295,555 | 0 |
| Net Increase/Decrease in Fund Balance | 21,581 | 7,043 | 0 | 0 | 0 | 0 |
| Ending Fund Balance | 1,288,512 | 1,295,555 | 1,295,555 | 1,295,555 | 1,295,555 | 0 |
| Components of Ending Fund Balance | | | | | | |
| Economic Uncertainties | 0 | 0 | 0 | 0 | 0 | 0 |
| Designated Balance | 1,288,512 | 1,295,555 | 1,295,555 | 1,295,555 | 1,295,555 | 0 |
| Undesignated Balance | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Components of Ending Balance | 1,288,512 | 1,295,555 | 1,295,555 | 1,295,555 | 1,295,555 | 0 |

MULTI YEAR PROJECTIONS

PASADENA UNIFIED SCHOOL DISTRICT
2022-23 Multi-Year Projection - Adopted Budget
Unrestricted General Fund - Fund #01.0 - Summary

| | 2019-20 Actuals | 2020-21 Actuals | 2021-22 Second Interim | 2021-22 Estimated Actuals | 2022-23 Adopted Budget | 2023-24 MYP Projection | 2024-25 MYP Projection |
|--|----------------------------|----------------------------|-----------------------------------|--------------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|
| Revenue | | | | | | | |
| LCFF Revenues | 161,075,459 | 159,023,540 | 172,036,285 | 172,104,214 | 181,298,708 | 182,675,829 | 178,520,491 |
| Federal Revenues | 43,687 | 10,961 | 42,938 | 43,938 | 42,938 | 42,938 | 42,938 |
| State Revenues | 5,496,557 | 3,335,069 | 3,091,811 | 3,091,811 | 3,029,420 | 3,029,420 | 3,029,420 |
| Local Revenues | 13,916,996 | 13,176,645 | 12,089,567 | 14,041,158 | 13,225,000 | 13,225,000 | 13,225,000 |
| Total Revenues | 180,532,699 | 175,546,216 | 187,260,601 | 189,281,121 | 197,596,066 | 198,973,187 | 194,817,849 |
| Expenditure | | | | | | | |
| Certificated Salaries | 59,537,362 | 54,197,123 | 63,378,292 | 62,256,811 | 66,578,589 | 65,699,316 | 64,970,971 |
| Classified Salaries | 17,286,401 | 16,132,176 | 19,103,877 | 18,616,636 | 20,633,821 | 21,364,914 | 21,421,371 |
| Employee Benefits | 36,676,018 | 33,892,784 | 38,192,139 | 37,684,067 | 44,346,297 | 43,398,670 | 43,199,124 |
| Materials and Supplies | 2,602,947 | 1,802,152 | 3,416,167 | 3,042,543 | 3,508,048 | 3,608,048 | 3,508,048 |
| Contracted Services | 20,797,647 | 11,192,912 | 26,679,807 | 24,098,230 | 26,908,438 | 26,398,438 | 26,398,438 |
| Capital Outlay | 297,731 | 57,427 | 128,616 | 656,060 | 74,000 | 74,000 | 74,000 |
| Other Outgo | 402,441 | 383,320 | 575,000 | 575,000 | 605,000 | 605,000 | 605,000 |
| Indirect | (2,335,172) | (5,176,633) | (5,714,397) | (4,596,186) | (4,721,089) | (4,068,414) | (3,771,210) |
| Total Expenditures | 135,265,376 | 112,481,261 | 145,759,501 | 142,333,161 | 157,933,104 | 157,079,972 | 156,405,742 |
| Contributions and Interfund Transfers | | | | | | | |
| 65000.0 - Special Education: AB 602 | (29,727,927) | (26,702,570) | (31,886,271) | (31,057,799) | (37,544,099) | (38,682,311) | (39,340,401) |
| 81500.0 - On-Going Major Maintenance | (6,846,402) | (6,159,051) | (7,536,874) | (7,284,049) | (7,929,286) | (7,706,091) | (7,584,790) |
| Fund 13 - Food Services | (1,204,054) | 0 | 0 | 0 | 0 | 0 | 0 |
| Fund 67 - Property and Liability | (935,000) | (6,943,445) | (935,000) | (935,000) | (935,000) | (935,000) | (935,000) |
| 56400.0 - Medi-Cal Billing Option | | (220,195) | 0 | 0 | 0 | 0 | 0 |
| 58124.0 - Junior ROTC | (178,179) | (59,292) | (162,147) | (162,640) | (176,449) | (176,449) | (176,449) |
| Other | (18,316) | (36,328) | (26,576) | (13,496) | (33,004) | (33,004) | (33,004) |
| Fund 17 | 0 | (10,000,000) | 0 | 0 | 0 | 0 | 0 |
| Total Contribution and Interfund Transfers | (38,909,878) | (50,120,881) | (40,546,868) | (39,452,984) | (46,617,838) | (47,532,855) | (48,069,644) |
| Net Increase/Decrease in Fund Balance | 6,357,445 | 12,944,074 | 954,232 | 7,494,976 | (6,954,876) | (5,639,640) | (9,657,537) |
| Other Restatements and Audit Adjustments | | | | | | | |
| Beginning Fund Balance | 28,615,708 | 34,973,153 | 47,917,226 | 47,917,226 | 55,412,202 | 48,457,326 | 42,817,686 |
| Ending Fund Balance | 34,973,153 | 47,917,226 | 48,871,458 | 55,412,202 | 48,457,326 | 42,817,686 | 33,160,149 |
| Amount Needed for REU, Stores, Revolving Cash and prepayments | 8,023,484 | 6,952,240 | 8,866,329 | 8,361,994 | 9,209,850 | 8,703,926 | 8,416,947 |
| Reserve above Required Level | 26,949,669 | 40,964,986 | 40,005,129 | 47,050,208 | 39,247,476 | 34,113,760 | 24,743,202 |

| 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 | 181,298,708.00 | 0.76% | 182,675,829.00 | -2.27% | 178,520,491.00 |
| 2. Federal Revenues | 8100-8299 | 42,938.00 | 0.00% | 42,938.00 | 0.00% | 42,938.00 |
| 3. Other State Revenues | 8300-8599 | 3,029,420.00 | 0.00% | 3,029,420.00 | 0.00% | 3,029,420.00 |
| 4. Other Local Revenues | 8600-8799 | 13,225,000.00 | 0.00% | 13,225,000.00 | 0.00% | 13,225,000.00 |
| 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 | (45,682,838.00) | 2.00% | (46,597,855.00) | 1.15% | (47,134,644.00) |
| 6. Total (Sum lines A1 thru A5c) | | 151,913,228.00 | 0.30% | 152,375,332.00 | -3.08% | 147,683,205.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 66,578,589.00 | | 65,699,316.00 |
| b. Step & Column Adjustment | | | | 0.00 | | 0.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | (879,273.00) | | (728,345.00) |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 66,578,589.00 | -1.32% | 65,699,316.00 | -1.11% | 64,970,971.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 20,633,821.00 | | 21,364,914.00 |
| b. Step & Column Adjustment | | | | 731,093.00 | | 56,457.00 |
| c. Cost-of-Living Adjustment | | | | | | 0.00 |
| d. Other Adjustments | | | | 0.00 | | 0.00 |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 20,633,821.00 | 3.54% | 21,364,914.00 | 0.26% | 21,421,371.00 |
| 3. Employee Benefits | 3000-3999 | 44,346,297.00 | -2.14% | 43,398,670.00 | -0.46% | 43,199,124.00 |
| 4. Books and Supplies | 4000-4999 | 3,508,048.00 | 2.85% | 3,608,048.00 | -2.77% | 3,508,048.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 26,908,438.00 | -1.90% | 26,398,438.00 | 0.00% | 26,398,438.00 |
| 6. Capital Outlay | 6000-6999 | 74,000.00 | 0.00% | 74,000.00 | 0.00% | 74,000.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 605,000.00 | 0.00% | 605,000.00 | 0.00% | 605,000.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (4,721,089.00) | -13.82% | (4,068,414.00) | -7.31% | (3,771,210.00) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 935,000.00 | 0.00% | 935,000.00 | 0.00% | 935,000.00 |
| 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 | | |
| 11. Total (Sum lines B1 thru B10) | | 158,868,104.00 | -0.54% | 158,014,972.00 | -0.43% | 157,340,742.00 |

| 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) | | (6,954,876.00) | | (5,639,640.00) | | (9,657,537.00) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 55,412,202.00 | | 48,457,326.00 | | 42,817,686.00 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 48,457,326.00 | | 42,817,686.00 | | 33,160,149.00 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 438,000.00 | | | | |
| b. Restricted | 9740 | | | | | |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | | | |
| 2. Other Commitments | 9760 | 25,000,000.00 | | | | |
| d. Assigned | 9780 | 13,762,074.00 | | | | |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 8,771,850.00 | | | | |
| 2. Unassigned/Unappropriated | 9790 | 485,402.00 | | 42,817,686.00 | | 33,160,149.00 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 48,457,326.00 | | 42,817,686.00 | | 33,160,149.00 |
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 8,771,850.00 | | 0.00 | | 0.00 |
| c. Unassigned/Unappropriated | 9790 | 485,402.00 | | 42,817,686.00 | | 33,160,149.00 |
| (Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.) | | | | | | |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | | | | | |
| b. Reserve for Economic Uncertainties | 9789 | | | | | |
| c. Unassigned/Unappropriated | 9790 | 10000000.0 | | | | |
| 3. Total Available Reserves (Sum lines E1a thru E2c) | | 9,257,252.00 | | 42,817,686.00 | | 33,160,149.00 |
| F. ASSUMPTIONS | | | | | | |
| Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide. | | | | | | |
| Adjustments to account for reductions in staffing and related costs based on the projected reduced need in light of material declines in enrollment/ADA. However, the reductions were muted due to increased emergency funding from State and Federal to mitigate impact of COVID | | | | | | |

Budget, July 1
General Fund
Multiyear Projections
Restricted

19 64881 0000000
Form MYP
D8B1FPCT24(2022-23)

| Description | Object Codes | 2022-23 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2023-24 Projection (C) | % Change (Cols. E-C/C) (D) | 2024-25 Projection (E) |
|---|----------------------|---------------------------------------|-------------------------------------|------------------------------|-------------------------------------|---------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 2. Federal Revenues | 8100-8299 | 45,497,687.00 | -16.61% | 37,938,428.00 | -26.17% | 28,009,060.00 |
| 3. Other State Revenues | 8300-8599 | 32,997,193.00 | -3.42% | 31,867,909.00 | 0.09% | 31,896,347.00 |
| 4. Other Local Revenues | 8600-8799 | 3,594,234.00 | -16.29% | 3,008,768.00 | -12.17% | 2,642,554.00 |
| 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 | 45,682,838.00 | 2.00% | 46,597,855.00 | 1.15% | 47,134,644.00 |
| 6. Total (Sum lines A1 thru A5c) | | 127,771,952.00 | -6.54% | 119,412,960.00 | -8.15% | 109,682,605.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 26,228,243.00 | | 23,399,211.00 |
| b. Step & Column Adjustment | | | | 0.00 | | 0.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | (2,829,032.00) | | (1,359,798.00) |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 26,228,243.00 | -10.79% | 23,399,211.00 | -5.81% | 22,039,413.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 20,622,565.00 | | 21,537,907.00 |
| b. Step & Column Adjustment | | | | 0.00 | | 0.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | 915,342.00 | | (915,342.00) |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 20,622,565.00 | 4.44% | 21,537,907.00 | -4.25% | 20,622,565.00 |
| 3. Employee Benefits | 3000-3999 | 33,621,941.00 | -26.84% | 24,598,055.00 | -4.78% | 23,423,357.00 |
| 4. Books and Supplies | 4000-4999 | 11,599,040.00 | -18.99% | 9,395,934.00 | -6.56% | 8,779,575.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 36,135,942.00 | -5.55% | 34,132,046.00 | -13.30% | 29,592,223.00 |
| 6. Capital Outlay | 6000-6999 | 929,532.00 | -15.93% | 781,500.00 | 0.00% | 781,500.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 445,510.00 | 0.00% | 445,510.00 | 0.00% | 445,510.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 3,944,127.00 | -18.21% | 3,225,747.00 | -9.28% | 2,926,484.00 |
| 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) | | 133,526,900.00 | -11.99% | 117,515,910.00 | -7.58% | 108,610,627.00 |

Budget, July 1
General Fund
Multiyear Projections
Restricted

19 64881 0000000
Form MYP
D8B1FPCT24(2022-23)

| 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) | | (5,754,948.00) | | 1,897,050.00 | | 1,071,978.00 |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 18,356,279.00 | | 12,601,331.00 | | 14,498,381.00 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 12,601,331.00 | | 14,498,381.00 | | 15,570,359.00 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | 0.00 | | 0.00 |
| b. Restricted | 9740 | 12,601,331.00 | | 14,498,381.00 | | 15,570,359.00 |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | | | | | |
| 2. Other Commitments | 9760 | | | | | |
| d. Assigned | 9780 | | | | | |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | | | | | |
| 2. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 12,601,331.00 | | 14,498,381.00 | | 15,570,359.00 |
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | | | | | |
| b. Reserve for Economic Uncertainties | 9789 | | | | | |
| c. Unassigned/Unappropriated | 9790 | | | | | |
| (Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.) | | | | | | |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | | | | | |
| b. Reserve for Economic Uncertainties | 9789 | | | | | |
| c. Unassigned/Unappropriated | 9790 | | | | | |
| 3. Total Available Reserves (Sum lines E1a thru E2c) | | | | | | |
| F. ASSUMPTIONS | | | | | | |
| Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide. | | | | | | |
| Staffing Adj: Increases to meet programatic needs and backed out in subsequent year upon projected termination of need. Contracted Svcs: Reductions based on programmatic projection of need and/or program terminations | | | | | | |

| 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 | 181,298,708.00 | 0.76% | 182,675,829.00 | -2.27% | 178,520,491.00 |
| 2. Federal Revenues | 8100-8299 | 45,540,625.00 | -16.60% | 37,981,366.00 | -26.14% | 28,051,998.00 |
| 3. Other State Revenues | 8300-8599 | 36,026,613.00 | -3.13% | 34,897,329.00 | 0.08% | 34,925,767.00 |
| 4. Other Local Revenues | 8600-8799 | 16,819,234.00 | -3.48% | 16,233,768.00 | -2.26% | 15,867,554.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| c. Contributions | 8980-8999 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 6. Total (Sum lines A1 thru A5c) | | 279,685,180.00 | -2.82% | 271,788,292.00 | -5.31% | 257,365,810.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 92,806,832.00 | | 89,098,527.00 |
| b. Step & Column Adjustment | | | | 0.00 | | 0.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | (3,708,305.00) | | (2,088,143.00) |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 92,806,832.00 | -4.00% | 89,098,527.00 | -2.34% | 87,010,384.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 41,256,386.00 | | 42,902,821.00 |
| b. Step & Column Adjustment | | | | 731,093.00 | | 56,457.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | 915,342.00 | | (915,342.00) |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 41,256,386.00 | 3.99% | 42,902,821.00 | -2.00% | 42,043,936.00 |
| 3. Employee Benefits | 3000-3999 | 77,968,238.00 | -12.79% | 67,996,725.00 | -2.02% | 66,622,481.00 |
| 4. Books and Supplies | 4000-4999 | 15,107,088.00 | -13.92% | 13,003,982.00 | -5.51% | 12,287,623.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 63,044,380.00 | -3.99% | 60,530,484.00 | -7.50% | 55,990,661.00 |
| 6. Capital Outlay | 6000-6999 | 1,003,532.00 | -14.75% | 855,500.00 | 0.00% | 855,500.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 1,050,510.00 | 0.00% | 1,050,510.00 | 0.00% | 1,050,510.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (776,962.00) | 8.46% | (842,667.00) | 0.24% | (844,726.00) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 935,000.00 | 0.00% | 935,000.00 | 0.00% | 935,000.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 10. Other Adjustments | | | | 0.00 | | 0.00 |
| 11. Total (Sum lines B1 thru B10) | | 292,395,004.00 | -5.77% | 275,530,882.00 | -3.48% | 265,951,369.00 |

Budget, July 1
General Fund
Multiyear Projections
Unrestricted/Restricted

19 64881 0000000
Form MYP
D8B1FPCT24(2022-23)

| 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) | | (12,709,824.00) | | (3,742,590.00) | | (8,585,559.00) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 73,768,481.00 | | 61,058,657.00 | | 57,316,067.00 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 61,058,657.00 | | 57,316,067.00 | | 48,730,508.00 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 438,000.00 | | 0.00 | | 0.00 |
| b. Restricted | 9740 | 12,601,331.00 | | 14,498,381.00 | | 15,570,359.00 |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| 2. Other Commitments | 9760 | 25,000,000.00 | | 0.00 | | 0.00 |
| d. Assigned | 9780 | 13,762,074.00 | | 0.00 | | 0.00 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 8,771,850.00 | | 0.00 | | 0.00 |
| 2. Unassigned/Unappropriated | 9790 | 485,402.00 | | 42,817,686.00 | | 33,160,149.00 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 61,058,657.00 | | 57,316,067.00 | | 48,730,508.00 |
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 8,771,850.00 | | 0.00 | | 0.00 |
| c. Unassigned/Unappropriated | 9790 | 485,402.00 | | 42,817,686.00 | | 33,160,149.00 |
| 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) | | 9,257,252.00 | | 42,817,686.00 | | 33,160,149.00 |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c) | | 3.17% | | 15.54% | | 12.47% |
| F. RECOMMENDED RESERVES | | | | | | |
| 1. Special Education Pass-through Exclusions | | | | | | |
| For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA): | | | | | | |

| Description | Object Codes | 2022-23 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2023-24 Projection (C) | % Change (Cols. E-C/C) (D) | 2024-25 Projection (E) |
|--|--------------|---------------------------------------|-------------------------------------|------------------------------|-------------------------------------|---------------------------|
| a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? | Yes | | | | | |
| b. If you are the SELPA AU and are excluding special education pass-through funds: | | | | | | |
| 1. Enter the name(s) of the SELPA(s): | | | | | | |
| Pasadena Unified School District | | | | | | |
| 2. Special education pass-through funds | | | | | | |
| (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) | | 0.00 | | 0.00 | | 0.00 |
| 2. District ADA | | | | | | |
| Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections) | | 14,322.71 | | 13,650.65 | | 12,789.61 |
| 3. Calculating the Reserves | | | | | | |
| a. Expenditures and Other Financing Uses (Line B11) | | 292,395,004.00 | | 275,530,882.00 | | 265,951,369.00 |
| b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No) | | 0.00 | | 0.00 | | 0.00 |
| c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) | | 292,395,004.00 | | 275,530,882.00 | | 265,951,369.00 |
| d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details) | | 3.00% | | 3.00% | | 3.00% |
| e. Reserve Standard - By Percent (Line F3c times F3d) | | 8,771,850.12 | | 8,265,926.46 | | 7,978,541.07 |
| f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details) | | 0.00 | | 0.00 | | 0.00 |
| g. Reserve Standard (Greater of Line F3e or F3f) | | 8,771,850.12 | | 8,265,926.46 | | 7,978,541.07 |
| h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g) | | YES | | YES | | YES |

STATE FORMS

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

19 64881 0000000
Form 01
D8B1FPCT24(2022-23)

| | | | 2021-22 Estimated Actuals | | | 2022-23 Budget | | | % Diff Column C & F |
|--|----------------|------------------------|---------------------------|-------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| Description | Resource Codes | Object Codes | | | | | | | |
| A. REVENUES | | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 172,104,214.00 | 0.00 | 172,104,214.00 | 181,298,708.00 | 0.00 | 181,298,708.00 | 5.3% |
| 2) Federal Revenue | | 8100-8299 | 43,938.00 | 41,113,059.00 | 41,156,997.00 | 42,938.00 | 45,497,687.00 | 45,540,625.00 | 10.7% |
| 3) Other State Revenue | | 8300-8599 | 3,091,811.00 | 42,969,492.00 | 46,061,303.00 | 3,029,420.00 | 32,997,193.00 | 36,026,613.00 | -21.8% |
| 4) Other Local Revenue | | 8600-8799 | 14,041,158.00 | 3,609,565.00 | 17,650,723.00 | 13,225,000.00 | 3,594,234.00 | 16,819,234.00 | -4.7% |
| 5) TOTAL, REVENUES | | | 189,281,121.00 | 87,692,116.00 | 276,973,237.00 | 197,596,066.00 | 82,089,114.00 | 279,685,180.00 | 1.0% |
| B. EXPENDITURES | | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 62,256,811.00 | 25,426,214.00 | 87,683,025.00 | 66,578,589.00 | 26,228,243.00 | 92,806,832.00 | 5.8% |
| 2) Classified Salaries | | 2000-2999 | 18,616,636.00 | 20,533,614.00 | 39,150,250.00 | 20,633,821.00 | 20,622,565.00 | 41,256,386.00 | 5.4% |
| 3) Employee Benefits | | 3000-3999 | 37,684,067.00 | 29,453,029.00 | 67,137,096.00 | 44,346,297.00 | 33,621,941.00 | 77,968,238.00 | 16.1% |
| 4) Books and Supplies | | 4000-4999 | 3,042,543.00 | 8,914,002.00 | 11,956,545.00 | 3,508,048.00 | 11,599,040.00 | 15,107,088.00 | 26.3% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 24,098,230.00 | 31,302,609.00 | 55,400,839.00 | 26,908,438.00 | 36,135,942.00 | 63,044,380.00 | 13.8% |
| 6) Capital Outlay | | 6000-6999 | 656,060.00 | 574,717.00 | 1,230,777.00 | 74,000.00 | 929,532.00 | 1,003,532.00 | -18.5% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 575,000.00 | 445,510.00 | 1,020,510.00 | 605,000.00 | 445,510.00 | 1,050,510.00 | 2.9% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (4,596,186.00) | 3,898,889.00 | (697,297.00) | (4,721,089.00) | 3,944,127.00 | (776,962.00) | 11.4% |
| 9) TOTAL, EXPENDITURES | | | 142,333,161.00 | 120,548,584.00 | 262,881,745.00 | 157,933,104.00 | 133,526,900.00 | 291,460,004.00 | 10.9% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 46,947,960.00 | (32,856,468.00) | 14,091,492.00 | 39,662,962.00 | (51,437,786.00) | (11,774,824.00) | -183.6% |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 935,000.00 | 316,389.00 | 1,251,389.00 | 935,000.00 | 0.00 | 935,000.00 | -25.3% |
| 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 | (38,517,984.00) | 38,517,984.00 | 0.00 | (45,682,838.00) | 45,682,838.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (39,452,984.00) | 38,201,595.00 | (1,251,389.00) | (46,617,838.00) | 45,682,838.00 | (935,000.00) | -25.3% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 7,494,976.00 | 5,345,127.00 | 12,840,103.00 | (6,954,876.00) | (5,754,948.00) | (12,709,824.00) | -199.0% |
| F. FUND BALANCE, RESERVES | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |

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

| Description | Resource Codes | Object Codes | 2021-22 Estimated Actuals | | | 2022-23 Budget | | | % Diff Column C & F |
|---|----------------|--------------|---------------------------|-------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| a) As of July 1 - Unaudited | | 9791 | 47,917,226.00 | 13,011,152.00 | 60,928,378.00 | 55,412,202.00 | 18,356,279.00 | 73,768,481.00 | 21.1% |
| 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) | | | 47,917,226.00 | 13,011,152.00 | 60,928,378.00 | 55,412,202.00 | 18,356,279.00 | 73,768,481.00 | 21.1% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 47,917,226.00 | 13,011,152.00 | 60,928,378.00 | 55,412,202.00 | 18,356,279.00 | 73,768,481.00 | 21.1% |
| 2) Ending Balance, June 30 (E + F1e) | | | 55,412,202.00 | 18,356,279.00 | 73,768,481.00 | 48,457,326.00 | 12,601,331.00 | 61,058,657.00 | -17.2% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | | | | | | | | |
| Revolving Cash | | 9711 | 150,000.00 | 0.00 | 150,000.00 | 150,000.00 | 0.00 | 150,000.00 | 0.0% |
| Stores | | 9712 | 188,000.00 | 0.00 | 188,000.00 | 188,000.00 | 0.00 | 188,000.00 | 0.0% |
| Prepaid Items | | 9713 | 100,000.00 | 0.00 | 100,000.00 | 100,000.00 | 0.00 | 100,000.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 18,356,279.00 | 18,356,279.00 | 0.00 | 12,601,331.00 | 12,601,331.00 | -31.4% |
| c) Committed | | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 24,000,000.00 | 0.00 | 24,000,000.00 | 25,000,000.00 | 0.00 | 25,000,000.00 | 4.2% |
| Deficit Spending and Declining Enrollment Impact & Fiscal Stabilization | 0000 | 9760 | 23,000,000.00 | | 23,000,000.00 | | | 0.00 | |
| LACAP carryover | 0000 | 9760 | 1,000,000.00 | | 1,000,000.00 | | | 0.00 | |
| Fiscal Stabilization, Decl Enrollment and Deficit spending mitigation | 0000 | 9760 | | | 0.00 | 25,000,000.00 | | 25,000,000.00 | |
| d) Assigned | | | | | | | | | |
| Other Assignments | | 9780 | 20,300,000.00 | 0.00 | 20,300,000.00 | 13,762,074.00 | 0.00 | 13,762,074.00 | -32.2% |
| Instructional Materials Adoption and Fleet Purchases | 0000 | 9780 | 20,300,000.00 | | 20,300,000.00 | | | 0.00 | |
| Instructional Materials Adoption, Fleet Purchases | 0000 | 9780 | | | 0.00 | 9,300,000.00 | | 9,300,000.00 | |
| e) Unassigned/Unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 7,923,994.00 | 0.00 | 7,923,994.00 | 8,771,850.00 | 0.00 | 8,771,850.00 | 10.7% |
| Unassigned/Unappropriated Amount | | 9790 | 2,750,208.00 | 0.00 | 2,750,208.00 | 485,402.00 | 0.00 | 485,402.00 | -82.4% |
| G. ASSETS | | | | | | | | | |
| 1) Cash | | | | | | | | | |
| a) in County Treasury | | 9110 | 0.00 | 0.00 | 0.00 | | | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | 0.00 | 0.00 | | | | |

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

| Description | Resource Codes | Object Codes | 2021-22 Estimated Actuals | | | 2022-23 Budget | | | % Diff Column C & F |
|---|----------------|--------------|---------------------------|-------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| b) in Banks | | 9120 | 0.00 | 0.00 | 0.00 | | | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | 0.00 | 0.00 | | | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | 0.00 | 0.00 | | | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | 0.00 | 0.00 | | | | |
| 2) Investments | | 9150 | 0.00 | 0.00 | 0.00 | | | | |
| 3) Accounts Receivable | | 9200 | 0.00 | 0.00 | 0.00 | | | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | 0.00 | 0.00 | | | | |
| 5) Due from Other Funds | | 9310 | 0.00 | 0.00 | 0.00 | | | | |
| 6) Stores | | 9320 | 0.00 | 0.00 | 0.00 | | | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | 0.00 | 0.00 | | | | |
| 8) Other Current Assets | | 9340 | 0.00 | 0.00 | 0.00 | | | | |
| 9) TOTAL, ASSETS | | | 0.00 | 0.00 | 0.00 | | | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | 0.00 | 0.00 | | | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | 0.00 | 0.00 | | | | |
| I. LIABILITIES | | | | | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | 0.00 | 0.00 | | | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | 0.00 | 0.00 | | | | |
| 3) Due to Other Funds | | 9610 | 0.00 | 0.00 | 0.00 | | | | |
| 4) Current Loans | | 9640 | 0.00 | 0.00 | 0.00 | | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | 0.00 | 0.00 | | | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | 0.00 | 0.00 | | | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | 0.00 | 0.00 | | | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | 0.00 | 0.00 | | | | |
| K. FUND EQUITY | | | | | | | | | |
| Ending Fund Balance, June 30 | | | | | | | | | |
| (G9 + H2) - (I6 + J2) | | | 0.00 | 0.00 | 0.00 | | | | |
| LCFF SOURCES | | | | | | | | | |
| Principal Apportionment | | | | | | | | | |
| State Aid - Current Year | | 8011 | 71,800,017.00 | 0.00 | 71,800,017.00 | 81,326,176.00 | 0.00 | 81,326,176.00 | 13.3% |
| Education Protection Account State Aid - Current Year | | 8012 | 3,025,192.00 | 0.00 | 3,025,192.00 | 3,025,192.00 | 0.00 | 3,025,192.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | 2021-22 Estimated Actuals | | | 2022-23 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|-------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| State Aid - Prior Years | | 8019 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tax Relief Subventions | | | | | | | | | |
| Homeowners' Exemptions | | 8021 | 383,500.00 | 0.00 | 383,500.00 | 383,500.00 | 0.00 | 383,500.00 | 0.0% |
| Timber Yield Tax | | 8022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8029 | 46,350.00 | 0.00 | 46,350.00 | 46,350.00 | 0.00 | 46,350.00 | 0.0% |
| County & District Taxes | | | | | | | | | |
| Secured Roll Taxes | | 8041 | 80,703,599.00 | 0.00 | 80,703,599.00 | 80,703,599.00 | 0.00 | 80,703,599.00 | 0.0% |
| Unsecured Roll Taxes | | 8042 | 2,498,454.00 | 0.00 | 2,498,454.00 | 2,498,454.00 | 0.00 | 2,498,454.00 | 0.0% |
| Prior Years' Taxes | | 8043 | 2,822,311.00 | 0.00 | 2,822,311.00 | 2,822,311.00 | 0.00 | 2,822,311.00 | 0.0% |
| Supplemental Taxes | | 8044 | 739,255.00 | 0.00 | 739,255.00 | 739,255.00 | 0.00 | 739,255.00 | 0.0% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 7,282,710.00 | 0.00 | 7,282,710.00 | 7,282,710.00 | 0.00 | 7,282,710.00 | 0.0% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 10,352,472.00 | 0.00 | 10,352,472.00 | 10,352,472.00 | 0.00 | 10,352,472.00 | 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 | | | 179,653,860.00 | 0.00 | 179,653,860.00 | 189,180,019.00 | 0.00 | 189,180,019.00 | 5.3% |
| 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 | (7,549,646.00) | 0.00 | (7,549,646.00) | (7,881,311.00) | 0.00 | (7,881,311.00) | 4.4% |
| Property Taxes Transfers | | 8097 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 172,104,214.00 | 0.00 | 172,104,214.00 | 181,298,708.00 | 0.00 | 181,298,708.00 | 5.3% |
| 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 | 4,762,021.00 | 4,762,021.00 | 0.00 | 4,686,219.00 | 4,686,219.00 | -1.6% |
| Special Education Discretionary Grants | | 8182 | 0.00 | 1,100,166.00 | 1,100,166.00 | 0.00 | 986,975.00 | 986,975.00 | -10.3% |
| 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% |

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

| Description | Resource Codes | Object Codes | 2021-22 Estimated Actuals | | | 2022-23 Budget | | | % Diff Column C & F |
|--|---|--------------|---------------------------|-------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| Forest Reserve Funds | | 8260 | 43,938.00 | 0.00 | 43,938.00 | 42,938.00 | 0.00 | 42,938.00 | -2.3% |
| 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 | | 6,332,410.00 | 6,332,410.00 | | 6,237,539.00 | 6,237,539.00 | -1.5% |
| Title I, Part D, Local Delinquent Programs | 3025 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Title II, Part A, Supporting Effective Instruction | 4035 | 8290 | | 1,049,362.00 | 1,049,362.00 | | 1,224,151.00 | 1,224,151.00 | 16.7% |
| 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 | | 204,625.00 | 204,625.00 | | 351,441.00 | 351,441.00 | 71.7% |
| 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 | | 987,695.00 | 987,695.00 | | 600,809.00 | 600,809.00 | -39.2% |
| Career and Technical Education | 3500-3599 | 8290 | | 167,009.00 | 167,009.00 | | 182,627.00 | 182,627.00 | 9.4% |
| All Other Federal Revenue | All Other | 8290 | 0.00 | 26,509,771.00 | 26,509,771.00 | 0.00 | 31,227,926.00 | 31,227,926.00 | 17.8% |
| TOTAL, FEDERAL REVENUE | | | 43,938.00 | 41,113,059.00 | 41,156,997.00 | 42,938.00 | 45,497,687.00 | 45,540,625.00 | 10.7% |
| 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 | | 16,180,231.00 | 16,180,231.00 | | 16,180,231.00 | 16,180,231.00 | 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 | 198,426.00 | 198,426.00 | 0.00 | 199,033.00 | 199,033.00 | 0.3% |
| 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 | 553,979.00 | 553,979.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Mandated Costs Reimbursements | | 8550 | 629,420.00 | 0.00 | 629,420.00 | 629,420.00 | 0.00 | 629,420.00 | 0.0% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 2,462,391.00 | 949,951.00 | 3,412,342.00 | 2,400,000.00 | 600,000.00 | 3,000,000.00 | -12.1% |
| Tax Relief Subventions | | | | | | | | | |
| Restricted Levies - Other | | | | | | | | | |

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

19 64881 0000000
Form 01
D8B1FPCT24(2022-23)

| Description | Resource Codes | Object Codes | 2021-22 Estimated Actuals | | | 2022-23 Budget | | | % Diff Column C & F |
|---|------------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| 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 | | 3,707,386.00 | 3,707,386.00 | | 3,808,120.00 | 3,808,120.00 | 2.7% |
| Charter School Facility Grant | 6030 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Drug/Alcohol/Tobacco Funds | 6650, 6690, 6695 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Career Technical Education Incentive Grant Program | 6387 | 8590 | | 859,518.00 | 859,518.00 | | 842,358.00 | 842,358.00 | -2.0% |
| American Indian Early Childhood Education | 7210 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Specialized Secondary | 7370 | 8590 | | 53,795.00 | 53,795.00 | | 70,000.00 | 70,000.00 | 30.1% |
| All Other State Revenue | All Other | 8590 | 0.00 | 20,466,206.00 | 20,466,206.00 | 0.00 | 11,297,451.00 | 11,297,451.00 | -44.8% |
| TOTAL, OTHER STATE REVENUE | | | 3,091,811.00 | 42,969,492.00 | 46,061,303.00 | 3,029,420.00 | 32,997,193.00 | 36,026,613.00 | -21.8% |
| 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% |

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

| Description | Resource Codes | Object Codes | 2021-22 Estimated Actuals | | | 2022-23 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|-------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| Leases and Rentals | | 8650 | 4,200,000.00 | 0.00 | 4,200,000.00 | 4,300,000.00 | 0.00 | 4,300,000.00 | 2.4% |
| Interest | | 8660 | 237,242.00 | 0.00 | 237,242.00 | 250,000.00 | 0.00 | 250,000.00 | 5.4% |
| 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 | 90,000.00 | 200,000.00 | 290,000.00 | 100,000.00 | 200,000.00 | 300,000.00 | 3.4% |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | | |
| Plus: Miscellaneous Funds Non-LCFF (50 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 | 9,513,916.00 | 3,409,565.00 | 12,923,481.00 | 8,575,000.00 | 3,394,234.00 | 11,969,234.00 | -7.4% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Apportionments | | | | | | | | | |
| Special Education SELPA Transfers | | | | | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From County Offices | 6500 | 8792 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From JPAs | 6500 | 8793 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers | | | | | | | | | |
| From Districts or Charter Schools | 6360 | 8791 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From County Offices | 6360 | 8792 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From JPAs | 6360 | 8793 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | | | | | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 14,041,158.00 | 3,609,565.00 | 17,650,723.00 | 13,225,000.00 | 3,594,234.00 | 16,819,234.00 | -4.7% |

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

| Description | Resource Codes | Object Codes | 2021-22 Estimated Actuals | | | 2022-23 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|-------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| TOTAL, REVENUES | | | 189,281,121.00 | 87,692,116.00 | 276,973,237.00 | 197,596,066.00 | 82,089,114.00 | 279,685,180.00 | 1.0% |
| CERTIFICATED SALARIES | | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 50,673,626.00 | 16,111,937.00 | 66,785,563.00 | 54,559,045.00 | 15,997,996.00 | 70,557,041.00 | 5.6% |
| Certificated Pupil Support Salaries | | 1200 | 3,161,766.00 | 4,625,648.00 | 7,787,414.00 | 3,452,785.00 | 4,999,338.00 | 8,452,123.00 | 8.5% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 7,247,687.00 | 678,511.00 | 7,926,198.00 | 6,921,208.00 | 711,045.00 | 7,632,253.00 | -3.7% |
| Other Certificated Salaries | | 1900 | 1,173,732.00 | 4,010,118.00 | 5,183,850.00 | 1,645,551.00 | 4,519,864.00 | 6,165,415.00 | 18.9% |
| TOTAL, CERTIFICATED SALARIES | | | 62,256,811.00 | 25,426,214.00 | 87,683,025.00 | 66,578,589.00 | 26,228,243.00 | 92,806,832.00 | 5.8% |
| CLASSIFIED SALARIES | | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 325,522.00 | 6,745,786.00 | 7,071,308.00 | 540,274.00 | 7,188,606.00 | 7,728,880.00 | 9.3% |
| Classified Support Salaries | | 2200 | 7,965,293.00 | 4,774,466.00 | 12,739,759.00 | 8,951,254.00 | 4,842,614.00 | 13,793,868.00 | 8.3% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 3,804,114.00 | 1,815,261.00 | 5,619,375.00 | 3,810,397.00 | 1,921,934.00 | 5,732,331.00 | 2.0% |
| Clerical, Technical and Office Salaries | | 2400 | 5,313,964.00 | 1,326,180.00 | 6,640,144.00 | 5,561,144.00 | 1,285,846.00 | 6,846,990.00 | 3.1% |
| Other Classified Salaries | | 2900 | 1,207,743.00 | 5,871,921.00 | 7,079,664.00 | 1,770,752.00 | 5,383,565.00 | 7,154,317.00 | 1.1% |
| TOTAL, CLASSIFIED SALARIES | | | 18,616,636.00 | 20,533,614.00 | 39,150,250.00 | 20,633,821.00 | 20,622,565.00 | 41,256,386.00 | 5.4% |
| EMPLOYEE BENEFITS | | | | | | | | | |
| STRS | | 3101-3102 | 10,077,401.00 | 11,925,268.00 | 22,002,669.00 | 12,463,761.00 | 12,751,062.00 | 25,214,823.00 | 14.6% |
| PERS | | 3201-3202 | 4,185,928.00 | 4,125,307.00 | 8,311,235.00 | 5,509,453.00 | 5,523,190.00 | 11,032,643.00 | 32.7% |
| OASDI/Medicare/Alternative | | 3301-3302 | 2,316,957.00 | 1,815,748.00 | 4,132,705.00 | 2,608,606.00 | 2,030,156.00 | 4,638,762.00 | 12.2% |
| Health and Welfare Benefits | | 3401-3402 | 15,083,380.00 | 8,707,322.00 | 23,790,702.00 | 17,316,893.00 | 10,276,484.00 | 27,593,377.00 | 16.0% |
| Unemployment Insurance | | 3501-3502 | 398,451.00 | 220,838.00 | 619,289.00 | 435,023.00 | 234,760.00 | 669,783.00 | 8.2% |
| Workers' Compensation | | 3601-3602 | 4,038,810.00 | 2,233,436.00 | 6,272,246.00 | 4,360,692.00 | 2,347,388.00 | 6,708,080.00 | 6.9% |
| OPEB, Allocated | | 3701-3702 | 787,453.00 | 425,110.00 | 1,212,563.00 | 856,182.00 | 458,901.00 | 1,315,083.00 | 8.5% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 795,687.00 | 0.00 | 795,687.00 | 795,687.00 | 0.00 | 795,687.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 37,684,067.00 | 29,453,029.00 | 67,137,096.00 | 44,346,297.00 | 33,621,941.00 | 77,968,238.00 | 16.1% |
| BOOKS AND SUPPLIES | | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 427,976.00 | 371,315.00 | 799,291.00 | 428,372.00 | 2,354,149.00 | 2,782,521.00 | 248.1% |
| Books and Other Reference Materials | | 4200 | 15,064.00 | 685,160.00 | 700,224.00 | 2,500.00 | 123,883.00 | 126,383.00 | -82.0% |
| Materials and Supplies | | 4300 | 2,287,932.00 | 5,738,100.00 | 8,026,032.00 | 2,676,874.00 | 5,870,433.00 | 8,547,307.00 | 6.5% |
| Noncapitalized Equipment | | 4400 | 311,571.00 | 2,119,427.00 | 2,430,998.00 | 400,302.00 | 3,250,575.00 | 3,650,877.00 | 50.2% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 3,042,543.00 | 8,914,002.00 | 11,956,545.00 | 3,508,048.00 | 11,599,040.00 | 15,107,088.00 | 26.3% |

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

19 64881 0000000
Form 01
D8B1FPCT24(2022-23)

| Description | Resource Codes | Object Codes | 2021-22 Estimated Actuals | | | 2022-23 Budget | | | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------------|---------------------------------|----------------------|----------------------|---------------------------------|---------------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 182,363.00 | 420,857.00 | 603,220.00 | 345,664.00 | 1,267,046.00 | 1,612,710.00 | 167.4% |
| Dues and Memberships | | 5300 | 112,884.00 | 44,843.00 | 157,727.00 | 104,036.00 | 72,304.00 | 176,340.00 | 11.8% |
| Insurance | | 5400 - 5450 | 1,535,000.00 | 0.00 | 1,535,000.00 | 1,800,000.00 | 0.00 | 1,800,000.00 | 17.3% |
| Operations and Housekeeping Services | | 5500 | 5,813,260.00 | 362,000.00 | 6,175,260.00 | 6,415,500.00 | 221,700.00 | 6,637,200.00 | 7.5% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 768,651.00 | 1,686,789.00 | 2,455,440.00 | 844,897.00 | 1,405,641.00 | 2,250,538.00 | -8.3% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 110,479.00 | 110,479.00 | 0.00 | 110,000.00 | 110,000.00 | -0.4% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 14,117,018.00 | 28,603,841.00 | 42,720,859.00 | 16,006,802.00 | 32,973,466.00 | 48,980,268.00 | 14.7% |
| Communications | | 5900 | 1,569,054.00 | 73,800.00 | 1,642,854.00 | 1,391,539.00 | 85,785.00 | 1,477,324.00 | -10.1% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 24,098,230.00 | 31,302,609.00 | 55,400,839.00 | 26,908,438.00 | 36,135,942.00 | 63,044,380.00 | 13.8% |
| CAPITAL OUTLAY | | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 29,300.00 | 29,300.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 109,794.00 | 109,794.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| 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 | 656,060.00 | 435,623.00 | 1,091,683.00 | 74,000.00 | 929,532.00 | 1,003,532.00 | -8.1% |
| 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 | | | 656,060.00 | 574,717.00 | 1,230,777.00 | 74,000.00 | 929,532.00 | 1,003,532.00 | -18.5% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | | |
| Tuition | | | | | | | | | |
| Tuition for Instruction Under Interdistrict | | | | | | | | | |
| Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Special Schools | | 7130 | 25,000.00 | 0.00 | 25,000.00 | 25,000.00 | 0.00 | 25,000.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 445,510.00 | 445,510.00 | 0.00 | 445,510.00 | 445,510.00 | 0.0% |
| Payments to County Offices | | 7142 | 550,000.00 | 0.00 | 550,000.00 | 580,000.00 | 0.00 | 580,000.00 | 5.5% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

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

19 64881 0000000
Form 01
D8B1FPCT24(2022-23)

| Description | Resource Codes | Object Codes | 2021-22 Estimated Actuals | | | 2022-23 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|-------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| 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% |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 575,000.00 | 445,510.00 | 1,020,510.00 | 605,000.00 | 445,510.00 | 1,050,510.00 | 2.9% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | (3,898,889.00) | 3,898,889.00 | 0.00 | (3,944,127.00) | 3,944,127.00 | 0.00 | 0.0% |
| Transfers of Indirect Costs - Interfund | | 7350 | (697,297.00) | 0.00 | (697,297.00) | (776,962.00) | 0.00 | (776,962.00) | 11.4% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (4,596,186.00) | 3,898,889.00 | (697,297.00) | (4,721,089.00) | 3,944,127.00 | (776,962.00) | 11.4% |
| TOTAL, EXPENDITURES | | | 142,333,161.00 | 120,548,584.00 | 262,881,745.00 | 157,933,104.00 | 133,526,900.00 | 291,460,004.00 | 10.9% |
| 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | 2021-22 Estimated Actuals | | | 2022-23 Budget | | | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| 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 | 935,000.00 | 316,389.00 | 1,251,389.00 | 935,000.00 | 0.00 | 935,000.00 | -25.3% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 935,000.00 | 316,389.00 | 1,251,389.00 | 935,000.00 | 0.00 | 935,000.00 | -25.3% |
| OTHER SOURCES/USES | | | | | | | | | |
| SOURCES | | | | | | | | | |
| State Apportionments | | | | | | | | | |
| Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds | | | | | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | (38,517,984.00) | 38,517,984.00 | 0.00 | (45,682,838.00) | 45,682,838.00 | 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 | | | (38,517,984.00) | 38,517,984.00 | 0.00 | (45,682,838.00) | 45,682,838.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e) | | | (39,452,984.00) | 38,201,595.00 | (1,251,389.00) | (46,617,838.00) | 45,682,838.00 | (935,000.00) | -25.3% |

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

| | | | 2021-22 Estimated Actuals | | | 2022-23 Budget | | | % Diff Column C & F |
|---|----------------|----------------------|---------------------------|-------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| Description | Function Codes | Object Codes | | | | | | | |
| A. REVENUES | | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 172,104,214.00 | 0.00 | 172,104,214.00 | 181,298,708.00 | 0.00 | 181,298,708.00 | 5.3% |
| 2) Federal Revenue | | 8100-8299 | 43,938.00 | 41,113,059.00 | 41,156,997.00 | 42,938.00 | 45,497,687.00 | 45,540,625.00 | 10.7% |
| 3) Other State Revenue | | 8300-8599 | 3,091,811.00 | 42,969,492.00 | 46,061,303.00 | 3,029,420.00 | 32,997,193.00 | 36,026,613.00 | -21.8% |
| 4) Other Local Revenue | | 8600-8799 | 14,041,158.00 | 3,609,565.00 | 17,650,723.00 | 13,225,000.00 | 3,594,234.00 | 16,819,234.00 | -4.7% |
| 5) TOTAL, REVENUES | | | 189,281,121.00 | 87,692,116.00 | 276,973,237.00 | 197,596,066.00 | 82,089,114.00 | 279,685,180.00 | 1.0% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | | | | | |
| 1) Instruction | 1000-1999 | Except 7600- 7699 | 78,701,677.00 | 67,512,185.00 | 146,213,862.00 | 86,252,545.00 | 76,181,765.00 | 162,434,310.00 | 11.1% |
| 2) Instruction - Related Services | 2000-2999 | | 18,724,566.00 | 17,210,714.00 | 35,935,280.00 | 20,202,122.00 | 19,094,413.00 | 39,296,535.00 | 9.4% |
| 3) Pupil Services | 3000-3999 | | 13,078,300.00 | 20,990,065.00 | 34,068,365.00 | 13,857,371.00 | 22,846,429.00 | 36,703,800.00 | 7.7% |
| 4) Ancillary Services | 4000-4999 | | 977,619.00 | 17,483.00 | 995,102.00 | 1,422,392.00 | 15,629.00 | 1,438,021.00 | 44.5% |
| 5) Community Services | 5000-5999 | | 118,915.00 | 0.00 | 118,915.00 | 220,814.00 | 0.00 | 220,814.00 | 85.7% |
| 6) Enterprise | 6000-6999 | | 0.00 | 10,092.00 | 10,092.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| 7) General Administration | 7000-7999 | | 11,353,056.00 | 5,731,849.00 | 17,084,905.00 | 14,513,285.00 | 7,327,398.00 | 21,840,683.00 | 27.8% |
| 8) Plant Services | 8000-8999 | | 18,804,028.00 | 8,630,686.00 | 27,434,714.00 | 20,859,575.00 | 7,615,756.00 | 28,475,331.00 | 3.8% |
| 9) Other Outgo | 9000-9999 | | 575,000.00 | 445,510.00 | 1,020,510.00 | 605,000.00 | 445,510.00 | 1,050,510.00 | 2.9% |
| 10) TOTAL, EXPENDITURES | | | 142,333,161.00 | 120,548,584.00 | 262,881,745.00 | 157,933,104.00 | 133,526,900.00 | 291,460,004.00 | 10.9% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 46,947,960.00 | (32,856,468.00) | 14,091,492.00 | 39,662,962.00 | (51,437,786.00) | (11,774,824.00) | -183.6% |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 935,000.00 | 316,389.00 | 1,251,389.00 | 935,000.00 | 0.00 | 935,000.00 | -25.3% |
| 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 | (38,517,984.00) | 38,517,984.00 | 0.00 | (45,682,838.00) | 45,682,838.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (39,452,984.00) | 38,201,595.00 | (1,251,389.00) | (46,617,838.00) | 45,682,838.00 | (935,000.00) | -25.3% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 7,494,976.00 | 5,345,127.00 | 12,840,103.00 | (6,954,876.00) | (5,754,948.00) | (12,709,824.00) | -159.0% |
| F. FUND BALANCE, RESERVES | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |

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

| Description | Function Codes | Object Codes | 2021-22 Estimated Actuals | | | 2022-23 Budget | | | % Diff Column C & F |
|---|----------------|--------------|---------------------------|-------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| a) As of July 1 - Unaudited | | 9791 | 47,917,226.00 | 13,011,152.00 | 60,928,378.00 | 55,412,202.00 | 18,356,279.00 | 73,768,481.00 | 21.1% |
| 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) | | | 47,917,226.00 | 13,011,152.00 | 60,928,378.00 | 55,412,202.00 | 18,356,279.00 | 73,768,481.00 | 21.1% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 47,917,226.00 | 13,011,152.00 | 60,928,378.00 | 55,412,202.00 | 18,356,279.00 | 73,768,481.00 | 21.1% |
| 2) Ending Balance, June 30 (E + F1e) | | | 55,412,202.00 | 18,356,279.00 | 73,768,481.00 | 48,457,326.00 | 12,601,331.00 | 61,058,657.00 | -17.2% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | | | | | | | | |
| Revolving Cash | | 9711 | 150,000.00 | 0.00 | 150,000.00 | 150,000.00 | 0.00 | 150,000.00 | 0.0% |
| Stores | | 9712 | 188,000.00 | 0.00 | 188,000.00 | 188,000.00 | 0.00 | 188,000.00 | 0.0% |
| Prepaid Items | | 9713 | 100,000.00 | 0.00 | 100,000.00 | 100,000.00 | 0.00 | 100,000.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 18,356,279.00 | 18,356,279.00 | 0.00 | 12,601,331.00 | 12,601,331.00 | -31.4% |
| 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 | 24,000,000.00 | 0.00 | 24,000,000.00 | 25,000,000.00 | 0.00 | 25,000,000.00 | 4.2% |
| Deficit Spending and Declining Enrollment Impact & Fiscal Stabilization | 0000 | 9760 | 23,000,000.00 | | 23,000,000.00 | | | 0.00 | |
| LACAP carry over | 0000 | 9760 | 1,000,000.00 | | 1,000,000.00 | | | 0.00 | |
| Fiscal Stabilization, Decl Enrollment and Deficit spending mitigation | 0000 | 9760 | | | 0.00 | 25,000,000.00 | | 25,000,000.00 | |
| d) Assigned | | | | | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 20,300,000.00 | 0.00 | 20,300,000.00 | 13,762,074.00 | 0.00 | 13,762,074.00 | -32.2% |
| Instructional Materials Adoption and Feet Purchases | 0000 | 9780 | 20,300,000.00 | | 20,300,000.00 | | | 0.00 | |
| Instructional Materials Adoption, Fleet Purchases | 0000 | 9780 | | | 0.00 | 9,300,000.00 | | 9,300,000.00 | |
| e) Unassigned/Unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 7,923,994.00 | 0.00 | 7,923,994.00 | 8,771,850.00 | 0.00 | 8,771,850.00 | 10.7% |
| Unassigned/Unappropriated Amount | | 9790 | 2,750,208.00 | 0.00 | 2,750,208.00 | 485,402.00 | 0.00 | 485,402.00 | -82.4% |

| Resource | Description | 2021-22 Estimated Actuals | 2022-23 Budget |
|----------|---|---------------------------------|-------------------|
| 2600 | Expanded Learning Opportunities Program | 2,808,944.00 | 1,986,758.00 |
| 3182 | ESSA: School Improvement Funding for LEAs | 0.00 | 2.00 |
| 4201 | ESSA: Title III, Immigrant Student Program | 1.00 | 1.00 |
| 5810 | Other Restricted Federal | 76,667.00 | 76,667.00 |
| 6266 | Educator Effectiveness, FY 2021-22 | 2,985,598.00 | 2,508,158.00 |
| 6300 | Lottery: Instructional Materials | 1,116,080.00 | 216,080.00 |
| 6385 | Governor's CTE Initiative: California Partnership Academies | 1.00 | 1.00 |
| 6536 | Special Ed: Dispute Prevention and Dispute Resolution | 196,277.00 | 0.00 |
| 6537 | Special Ed: Learning Recovery Support | 722,934.00 | 0.00 |
| 7028 | Child Nutrition: Kitchen Infrastructure Upgrade Funds | 429,771.00 | 0.00 |
| 7029 | Child Nutrition: Food Service Staff Training Funds | 124,208.00 | 0.00 |
| 7085 | Learning Communities for School Success Program | 68,750.00 | 0.00 |

| Resource | Description | 2021-22 Estimated Actuals | 2022-23 Budget |
|---------------------------|---|---------------------------------|-------------------|
| 7311 | Classified School Employee Professional Development Block Grant | 147,047.00 | 147,047.00 |
| 7388 | SB 117 COVID- 19 LEA Response Funds | 147,138.00 | 147,138.00 |
| 7425 | Expanded Learning Opportunities (ELO) Grant | 2,180,968.00 | 1,008,630.00 |
| 7426 | Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff | 902,183.00 | 726,034.00 |
| 8150 | Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75) | 1,369,477.00 | 1,350,457.00 |
| 9010 | Other Restricted Local | 5,080,235.00 | 4,434,358.00 |
| Total, Restricted Balance | | 18,356,279.00 | 12,601,331.00 |

| 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 | 35,620.00 | 17,231.00 | -51.6% |
| 4) Other Local Revenue | | 8600-8799 | 821,281.00 | 862,000.00 | 5.0% |
| 5) TOTAL, REVENUES | | | 856,901.00 | 879,231.00 | 2.6% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 314,367.00 | 290,975.00 | -7.4% |
| 2) Classified Salaries | | 2000-2999 | 171,877.00 | 211,446.00 | 23.0% |
| 3) Employee Benefits | | 3000-3999 | 232,285.00 | 254,618.00 | 9.6% |
| 4) Books and Supplies | | 4000-4999 | 122,600.00 | 4,000.00 | -96.7% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 43,915.00 | 63,875.00 | 45.5% |
| 6) Capital Outlay | | 6000-6999 | 41,565.00 | 0.00 | -100.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299,7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 42,471.00 | 40,384.00 | -4.9% |
| 9) TOTAL, EXPENDITURES | | | 969,080.00 | 865,298.00 | -10.7% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (112,179.00) | 13,933.00 | -112.4% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 316,389.00 | 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 | | | 316,389.00 | 0.00 | -100.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 204,210.00 | 13,933.00 | -93.2% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 0.00 | 204,210.00 | New |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 0.00 | 204,210.00 | New |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 0.00 | 204,210.00 | New |
| 2) Ending Balance, June 30 (E + F1e) | | | 204,210.00 | 218,143.00 | 6.8% |
| 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 | 204,210.00 | 218,143.00 | 6.8% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|--------------|---------------------------|----------------|--------------------|
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 0.00 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 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) | | | 0.00 | | |
| LCFF SOURCES | | | | | |
| LCFF Transfers | | | | | |
| LCFF Transfers - Current Year | | 8091 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 0.00 | 0.00 | 0.0% |
| FEDERAL REVENUE | | | | | |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from | | | | | |
| Federal Sources | | 8287 | 0.00 | 0.00 | 0.0% |
| Career and Technical Education | 3500-3599 | 8290 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| Other State Apportionments | | | | | |
| All Other State Apportionments - Current Year | | 8311 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | | 8319 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.0% |
| Adult Education Program | 6391 | 8590 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 35,620.00 | 17,231.00 | -51.6% |
| TOTAL, OTHER STATE REVENUE | | | 35,620.00 | 17,231.00 | -51.6% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 0.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|----------------|-----------------------|
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 821,281.00 | 862,000.00 | 5.0% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 821,281.00 | 862,000.00 | 5.0% |
| TOTAL, REVENUES | | | 856,901.00 | 879,231.00 | 2.6% |
| CERTIFICATED SALARIES | | | | | |
| Certificated Teachers' Salaries | | 1100 | 208,857.00 | 174,803.00 | -16.3% |
| Certificated Pupil Support Salaries | | 1200 | 105,510.00 | 116,172.00 | 10.1% |
| 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 | | | 314,367.00 | 290,975.00 | -7.4% |
| CLASSIFIED SALARIES | | | | | |
| Classified Instructional Salaries | | 2100 | 0.00 | 0.00 | 0.0% |
| Classified Support Salaries | | 2200 | 22,482.00 | 43,928.00 | 95.4% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 120,832.00 | 121,380.00 | 0.5% |
| Other Classified Salaries | | 2900 | 28,563.00 | 46,138.00 | 61.5% |
| TOTAL, CLASSIFIED SALARIES | | | 171,877.00 | 211,446.00 | 23.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 77,390.00 | 54,846.00 | -29.1% |
| PERS | | 3201-3202 | 28,982.00 | 53,644.00 | 85.1% |
| OASDI/Medicare/Alternative | | 3301-3302 | 16,374.00 | 23,875.00 | 45.8% |
| Health and Welfare Benefits | | 3401-3402 | 79,894.00 | 89,671.00 | 12.2% |
| Unemployment Insurance | | 3501-3502 | 2,269.00 | 2,513.00 | 10.8% |
| Workers' Compensation | | 3601-3602 | 23,112.00 | 25,122.00 | 8.7% |
| OPEB, Allocated | | 3701-3702 | 4,264.00 | 4,947.00 | 16.0% |
| 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 | | | 232,285.00 | 254,618.00 | 9.6% |
| 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 | 22,966.00 | 4,000.00 | -82.6% |
| Noncapitalized Equipment | | 4400 | 99,634.00 | 0.00 | -100.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 122,600.00 | 4,000.00 | -96.7% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 12,289.00 | 0.00 | -100.0% |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 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 | 29,030.00 | 63,875.00 | 120.0% |
| Communications | | 5900 | 2,596.00 | 0.00 | -100.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 43,915.00 | 63,875.00 | 45.5% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 41,565.00 | 0.00 | -100.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|--------------|---------------------------|----------------|--------------------|
| TOTAL, CAPITAL OUTLAY | | | 41,565.00 | 0.00 | -100.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Tuition | | | | | |
| 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 | | | | | |
| Transfers of Pass-Through Revenues | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.0% |
| 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 | 42,471.00 | 40,384.00 | -4.9% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 42,471.00 | 40,384.00 | -4.9% |
| TOTAL, EXPENDITURES | | | 969,080.00 | 865,298.00 | -10.7% |
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 316,389.00 | 0.00 | -100.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 316,389.00 | 0.00 | -100.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| To: State School Building Fund/County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| 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) | | | 316,389.00 | 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 | 35,620.00 | 17,231.00 | -51.6% |
| 4) Other Local Revenue | | 8600-8799 | 821,281.00 | 862,000.00 | 5.0% |
| 5) TOTAL, REVENUES | | | 856,901.00 | 879,231.00 | 2.6% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 489,095.00 | 292,647.00 | -40.2% |
| 2) Instruction - Related Services | 2000-2999 | | 212,980.00 | 223,111.00 | 4.8% |
| 3) Pupil Services | 3000-3999 | | 200,846.00 | 250,016.00 | 24.5% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 42,471.00 | 40,384.00 | -4.9% |
| 8) Plant Services | 8000-8999 | | 23,688.00 | 59,140.00 | 149.7% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 969,080.00 | 865,298.00 | -10.7% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (112,179.00) | 13,933.00 | -112.4% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 316,389.00 | 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 | | | 316,389.00 | 0.00 | -100.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 204,210.00 | 13,933.00 | -93.2% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 0.00 | 204,210.00 | New |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 0.00 | 204,210.00 | New |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 0.00 | 204,210.00 | New |
| 2) Ending Balance, June 30 (E + F1e) | | | 204,210.00 | 218,143.00 | 6.8% |
| 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 | 204,210.00 | 218,143.00 | 6.8% |
| 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 | 204,210.00 | 218,143.00 |
| Total, Restricted Balance | | 204,210.00 | 218,143.00 |

| 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 | 183,000.00 | 0.00 | -100.0% |
| 3) Other State Revenue | | 8300-8599 | 5,384,601.00 | 5,883,764.00 | 9.3% |
| 4) Other Local Revenue | | 8600-8799 | 616,562.00 | 542,048.00 | -12.1% |
| 5) TOTAL, REVENUES | | | 6,184,163.00 | 6,425,812.00 | 3.9% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 1,734,264.00 | 1,851,368.00 | 6.8% |
| 2) Classified Salaries | | 2000-2999 | 1,716,032.00 | 1,751,833.00 | 2.1% |
| 3) Employee Benefits | | 3000-3999 | 1,728,469.00 | 1,968,874.00 | 13.9% |
| 4) Books and Supplies | | 4000-4999 | 181,541.00 | 217,547.00 | 19.8% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | (25,640.00) | 187,696.00 | -832.0% |
| 6) Capital Outlay | | 6000-6999 | 33,336.00 | 0.00 | -100.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299,7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 395,595.00 | 442,059.00 | 11.7% |
| 9) TOTAL, EXPENDITURES | | | 5,763,597.00 | 6,419,377.00 | 11.4% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 420,566.00 | 6,435.00 | -98.5% |
| 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) | | | 420,566.00 | 6,435.00 | -98.5% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,480,779.00 | 1,901,345.00 | 28.4% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,480,779.00 | 1,901,345.00 | 28.4% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,480,779.00 | 1,901,345.00 | 28.4% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,901,345.00 | 1,907,780.00 | 0.3% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 1,901,345.00 | 1,907,781.00 | 0.3% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | (1.00) | New |
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) In County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) In Banks | | 9120 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|--------------|---------------------------|----------------|--------------------|
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 0.00 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 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) | | | 0.00 | | |
| FEDERAL REVENUE | | | | | |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.0% |
| Title I, Part A, Basic | 3010 | 8290 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 183,000.00 | 0.00 | -100.0% |
| TOTAL, FEDERAL REVENUE | | | 183,000.00 | 0.00 | -100.0% |
| OTHER STATE REVENUE | | | | | |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.0% |
| Child Development Apportionments | | 8530 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.0% |
| State Preschool | 6105 | 8590 | 5,250,617.00 | 5,740,152.00 | 9.3% |
| All Other State Revenue | All Other | 8590 | 133,984.00 | 143,612.00 | 7.2% |
| TOTAL, OTHER STATE REVENUE | | | 5,384,601.00 | 5,883,764.00 | 9.3% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 8,280.00 | 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 | 541,282.00 | 542,048.00 | 0.1% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 67,000.00 | 0.00 | -100.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 616,562.00 | 542,048.00 | -12.1% |
| TOTAL, REVENUES | | | 6,184,163.00 | 6,425,812.00 | 3.9% |

| Description | Resource Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|----------------|-----------------------|
| CERTIFICATED SALARIES | | | | | |
| Certificated Teachers' Salaries | | 1100 | 1,386,946.00 | 1,505,120.00 | 8.5% |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 149,881.00 | 141,816.00 | -5.4% |
| Other Certificated Salaries | | 1900 | 197,437.00 | 204,432.00 | 3.5% |
| TOTAL, CERTIFICATED SALARIES | | | 1,734,264.00 | 1,851,368.00 | 6.8% |
| CLASSIFIED SALARIES | | | | | |
| Classified Instructional Salaries | | 2100 | 1,303,921.00 | 1,318,545.00 | 1.1% |
| Classified Support Salaries | | 2200 | 105,497.00 | 119,096.00 | 12.9% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 65,633.00 | 64,140.00 | -2.3% |
| Clerical, Technical and Office Salaries | | 2400 | 240,981.00 | 250,052.00 | 3.8% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 1,716,032.00 | 1,751,833.00 | 2.1% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 385,560.00 | 457,125.00 | 18.6% |
| PERS | | 3201-3202 | 413,716.00 | 479,082.00 | 15.8% |
| OASDI/Medicare/Alternative | | 3301-3302 | 162,960.00 | 172,673.00 | 6.0% |
| Health and Welfare Benefits | | 3401-3402 | 545,333.00 | 627,654.00 | 15.1% |
| Unemployment Insurance | | 3501-3502 | 16,941.00 | 18,021.00 | 6.4% |
| Workers' Compensation | | 3601-3602 | 170,843.00 | 180,158.00 | 5.5% |
| OPEB, Allocated | | 3701-3702 | 33,116.00 | 34,161.00 | 3.2% |
| 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 | | | 1,728,469.00 | 1,968,874.00 | 13.9% |
| BOOKS AND SUPPLIES | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 252.00 | 255.00 | 1.2% |
| Materials and Supplies | | 4300 | 151,210.00 | 191,145.00 | 26.4% |
| Noncapitalized Equipment | | 4400 | 30,079.00 | 26,147.00 | -13.1% |
| Food | | 4700 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 181,541.00 | 217,547.00 | 19.8% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 13,512.00 | 16,033.00 | 18.7% |
| Dues and Memberships | | 5300 | 3,138.00 | 3,439.00 | 9.6% |
| 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 | 4,653.00 | 7,609.00 | 63.5% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | (107,299.00) | (47,700.00) | -55.5% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 60,356.00 | 208,315.00 | 245.1% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | (25,640.00) | 187,696.00 | -832.0% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 33,336.00 | 0.00 | -100.0% |
| 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 | | | 33,336.00 | 0.00 | -100.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |

| Description | Resource Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|--------------|---------------------------|----------------|--------------------|
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 395,595.00 | 442,059.00 | 11.7% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 395,595.00 | 442,059.00 | 11.7% |
| TOTAL, EXPENDITURES | | | 5,763,597.00 | 6,419,377.00 | 11.4% |
| 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 | 183,000.00 | 0.00 | -100.0% |
| 3) Other State Revenue | | 8300-8599 | 5,384,601.00 | 5,883,764.00 | 9.3% |
| 4) Other Local Revenue | | 8600-8799 | 616,562.00 | 542,048.00 | -12.1% |
| 5) TOTAL, REVENUES | | | 6,184,163.00 | 6,425,812.00 | 3.9% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 4,086,536.00 | 4,628,505.00 | 13.3% |
| 2) Instruction - Related Services | 2000-2999 | | 1,060,492.00 | 1,084,191.00 | 2.2% |
| 3) Pupil Services | 3000-3999 | | 2,701.00 | 62,300.00 | 2,206.6% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 395,595.00 | 442,059.00 | 11.7% |
| 8) Plant Services | 8000-8999 | | 218,273.00 | 202,322.00 | -7.3% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 5,763,597.00 | 6,419,377.00 | 11.4% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 420,566.00 | 6,435.00 | -98.5% |
| 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) | | | 420,566.00 | 6,435.00 | -98.5% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,480,779.00 | 1,901,345.00 | 28.4% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,480,779.00 | 1,901,345.00 | 28.4% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,480,779.00 | 1,901,345.00 | 28.4% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,901,345.00 | 1,907,780.00 | 0.3% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 1,901,345.00 | 1,907,781.00 | 0.3% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | (1.00) | New |

| Resource | Description | 2021-22 Estimated Actuals | 2022-23 Budget |
|---------------------------|---|---------------------------------|-------------------|
| 5058 | Child Development: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend | 15,565.00 | 4,816.00 |
| 5059 | Child Development: ARP California State Preschool Program One-time Stipend | 183,000.00 | 140,250.00 |
| 6130 | Child Development: Center-Based Reserve Account | 757,727.00 | 757,727.00 |
| 9010 | Other Restricted Local | 945,053.00 | 1,004,988.00 |
| Total, Restricted Balance | | 1,901,345.00 | 1,907,781.00 |

| 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 | 9,179,200.00 | 9,043,000.00 | -1.5% |
| 3) Other State Revenue | | 8300-8599 | 544,400.00 | 455,500.00 | -16.3% |
| 4) Other Local Revenue | | 8600-8799 | 6,788.00 | 768,100.00 | 11,215.6% |
| 5) TOTAL, REVENUES | | | 9,730,388.00 | 10,266,600.00 | 5.5% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 2,887,731.00 | 3,046,084.00 | 5.5% |
| 3) Employee Benefits | | 3000-3999 | 1,584,465.00 | 1,824,341.00 | 15.1% |
| 4) Books and Supplies | | 4000-4999 | 3,001,494.00 | 5,865,509.00 | 95.4% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 198,542.00 | 439,388.00 | 121.3% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 37,500.00 | New |
| 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 | 259,231.00 | 294,519.00 | 13.6% |
| 9) TOTAL, EXPENDITURES | | | 7,931,463.00 | 11,507,341.00 | 45.1% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 1,798,925.00 | (1,240,741.00) | -169.0% |
| 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) | | | 1,798,925.00 | (1,240,741.00) | -169.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 4,079,156.00 | 5,878,081.00 | 44.1% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 4,079,156.00 | 5,878,081.00 | 44.1% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 4,079,156.00 | 5,878,081.00 | 44.1% |
| 2) Ending Balance, June 30 (E + F1e) | | | 5,878,081.00 | 4,637,340.00 | -21.1% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 5,878,081.00 | 4,637,340.00 | -21.1% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|--------------|---------------------------|----------------|--------------------|
| c) In Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 0.00 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 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) | | | 0.00 | | |
| FEDERAL REVENUE | | | | | |
| Child Nutrition Programs | | 8220 | 9,173,386.00 | 9,043,000.00 | -1.4% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 5,814.00 | 0.00 | -100.0% |
| TOTAL, FEDERAL REVENUE | | | 9,179,200.00 | 9,043,000.00 | -1.5% |
| OTHER STATE REVENUE | | | | | |
| Child Nutrition Programs | | 8520 | 544,400.00 | 455,500.00 | -16.3% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 544,400.00 | 455,500.00 | -16.3% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 5,000.00 | 762,500.00 | 15,150.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 0.00 | 5,000.00 | New |
| 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 | 1,788.00 | 600.00 | -66.4% |
| TOTAL, OTHER LOCAL REVENUE | | | 6,788.00 | 768,100.00 | 11,215.6% |
| TOTAL, REVENUES | | | 9,730,388.00 | 10,266,600.00 | 5.5% |
| 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 | 2,374,437.00 | 2,519,116.00 | 6.1% |

| Description | Resource Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|---|----------------|--------------|---------------------------|----------------|--------------------|
| Classified Supervisors' and Administrators' Salaries | | 2300 | 484,719.00 | 484,488.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 28,575.00 | 42,480.00 | 48.7% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 2,887,731.00 | 3,046,084.00 | 5.5% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 582,946.00 | 711,935.00 | 22.1% |
| OASDI/Medicare/Alternative | | 3301-3302 | 197,266.00 | 228,062.00 | 15.6% |
| Health and Welfare Benefits | | 3401-3402 | 626,488.00 | 686,344.00 | 9.6% |
| Unemployment Insurance | | 3501-3502 | 13,618.00 | 15,231.00 | 11.8% |
| Workers' Compensation | | 3601-3602 | 137,255.00 | 152,306.00 | 11.0% |
| OPEB, Allocated | | 3701-3702 | 26,892.00 | 30,463.00 | 13.3% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 1,584,465.00 | 1,824,341.00 | 15.1% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 28,284.00 | 72,391.00 | 155.9% |
| Noncapitalized Equipment | | 4400 | 37,282.00 | 122,850.00 | 229.5% |
| Food | | 4700 | 2,935,928.00 | 5,670,268.00 | 93.1% |
| TOTAL, BOOKS AND SUPPLIES | | | 3,001,494.00 | 5,865,509.00 | 95.4% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 1,574.00 | New |
| Dues and Memberships | | 5300 | 1,764.00 | 2,865.00 | 62.4% |
| 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 | 86,737.00 | 228,037.00 | 160.6% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | (3,180.00) | (62,300.00) | 1,859.1% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 113,013.00 | 270,138.00 | 139.0% |
| Communications | | 5900 | 208.00 | 1,074.00 | 416.3% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 198,542.00 | 439,388.00 | 121.3% |
| CAPITAL OUTLAY | | | | | |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 37,500.00 | New |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 37,500.00 | New |
| 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 | 259,231.00 | 294,519.00 | 13.6% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 259,231.00 | 294,519.00 | 13.6% |
| TOTAL, EXPENDITURES | | | 7,931,463.00 | 11,507,341.00 | 45.1% |
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| From: General Fund | | 8916 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |

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

| Description | Function Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|------------------|---------------------------|----------------|--------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 9,179,200.00 | 9,043,000.00 | -1.5% |
| 3) Other State Revenue | | 8300-8599 | 544,400.00 | 455,500.00 | -16.3% |
| 4) Other Local Revenue | | 8600-8799 | 6,788.00 | 768,100.00 | 11,215.6% |
| 5) TOTAL, REVENUES | | | 9,730,388.00 | 10,266,600.00 | 5.5% |
| 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 | | 7,672,232.00 | 11,212,822.00 | 46.1% |
| 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 | | 259,231.00 | 294,519.00 | 13.6% |
| 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 | | | 7,931,463.00 | 11,507,341.00 | 45.1% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 1,798,925.00 | (1,240,741.00) | -169.0% |
| 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) | | | 1,798,925.00 | (1,240,741.00) | -169.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 4,079,156.00 | 5,878,081.00 | 44.1% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 4,079,156.00 | 5,878,081.00 | 44.1% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 4,079,156.00 | 5,878,081.00 | 44.1% |
| 2) Ending Balance, June 30 (E + F1e) | | | 5,878,081.00 | 4,637,340.00 | -21.1% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 5,878,081.00 | 4,637,340.00 | -21.1% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2021-22 Estimated Actuals | 2022-23 Budget |
|---------------------------|---|---------------------------------|-------------------|
| 5310 | Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students) | 4,363,375.00 | 3,168,665.00 |
| 5320 | Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements) | 1,514,705.00 | 1,468,674.00 |
| 5460 | Child Nutrition: CACFP COVID- 19 Emergency Operational Costs Reimbursement (ECR) | 1.00 | 1.00 |
| Total, Restricted Balance | | 5,878,081.00 | 4,637,340.00 |

| 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 | 10,000,000.00 | 10,000,000.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 10,000,000.00 | 10,000,000.00 | 0.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 10,000,000.00 | 10,000,000.00 | 0.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 10,000,000.00 | 10,000,000.00 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 10,000,000.00 | 10,000,000.00 | 0.0% |
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|--------------|---------------------------|----------------|--------------------|
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 0.00 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 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) | | | 0.00 | | |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 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% |
| TOTAL, OTHER LOCAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| From: General Fund/CSSF | | 8912 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| To: General Fund/CSSF | | 7612 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|----------------|-----------------------|
| 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 | 10,000,000.00 | 10,000,000.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 10,000,000.00 | 10,000,000.00 | 0.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 10,000,000.00 | 10,000,000.00 | 0.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 10,000,000.00 | 10,000,000.00 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (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 | 10,000,000.00 | 10,000,000.00 | 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 | 80,100.00 | 185,000.00 | 131.0% |
| 5) TOTAL, REVENUES | | | 80,100.00 | 185,000.00 | 131.0% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 106,187.00 | 239,102.00 | 125.2% |
| 3) Employee Benefits | | 3000-3999 | 52,209.00 | 142,845.00 | 173.6% |
| 4) Books and Supplies | | 4000-4999 | 6,268,273.00 | 2,914,834.00 | -53.5% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 1,829,480.00 | 323,700.00 | -82.3% |
| 6) Capital Outlay | | 6000-6999 | 3,541,866.00 | 36,065,742.00 | 918.3% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 11,798,015.00 | 39,686,223.00 | 236.4% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (11,717,915.00) | (39,501,223.00) | 237.1% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (11,717,915.00) | (39,501,223.00) | 237.1% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 63,086,725.00 | 51,368,810.00 | -18.6% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 63,086,725.00 | 51,368,810.00 | -18.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 63,086,725.00 | 51,368,810.00 | -18.6% |
| 2) Ending Balance, June 30 (E + F1e) | | | 51,368,810.00 | 11,867,587.00 | -76.9% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 51,368,810.00 | 11,867,587.00 | -76.9% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|---|----------------|--------------|---------------------------|----------------|--------------------|
| b) In Banks | | 9120 | 0.00 | | |
| c) In Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 0.00 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2) | | | 0.00 | | |
| FEDERAL REVENUE | | | | | |
| FEMA | | 8281 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| Tax Relief Subventions | | | | | |
| Restricted Levies - Other | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| County and District Taxes | | | | | |
| Other Restricted Levies | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 80,100.00 | 185,000.00 | 131.0% |

| Description | Resource Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|---|----------------|--------------|---------------------------|----------------|--------------------|
| Net Increase (Decrease) In the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 80,100.00 | 185,000.00 | 131.0% |
| TOTAL, REVENUES | | | 80,100.00 | 185,000.00 | 131.0% |
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 43,282.00 | 0.00 | -100.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 3,135.00 | 89,914.00 | 2,768.1% |
| Clerical, Technical and Office Salaries | | 2400 | 59,770.00 | 149,188.00 | 149.6% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 106,187.00 | 239,102.00 | 125.2% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 22,727.00 | 60,660.00 | 166.9% |
| OASDI/Medicare/Alternative | | 3301-3302 | 7,777.00 | 18,291.00 | 135.2% |
| Health and Welfare Benefits | | 3401-3402 | 14,955.00 | 48,352.00 | 223.3% |
| Unemployment Insurance | | 3501-3502 | 509.00 | 1,196.00 | 135.0% |
| Workers' Compensation | | 3601-3602 | 5,220.00 | 11,955.00 | 129.0% |
| OPEB, Allocated | | 3701-3702 | 1,021.00 | 2,391.00 | 134.2% |
| 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 | | | 52,209.00 | 142,845.00 | 173.6% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 230,260.00 | 20,000.00 | -91.3% |
| Noncapitalized Equipment | | 4400 | 6,038,013.00 | 2,894,834.00 | -52.1% |
| TOTAL, BOOKS AND SUPPLIES | | | 6,268,273.00 | 2,914,834.00 | -53.5% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 500.00 | New |
| 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 | 4,867.00 | 5,300.00 | 8.9% |
| 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 | 1,824,613.00 | 317,900.00 | -82.6% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 1,829,480.00 | 323,700.00 | -82.3% |
| 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 | 2,394,165.00 | 22,671,303.00 | 846.9% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 1,147,701.00 | 13,394,439.00 | 1,067.1% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 3,541,866.00 | 36,065,742.00 | 918.3% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Repayment of State School Building Fund Aid - Proceeds from Bonds | | 7435 | 0.00 | 0.00 | 0.0% |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|--------------|---------------------------|----------------|--------------------|
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 11,798,015.00 | 39,686,223.00 | 236.4% |
| 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 | 80,100.00 | 185,000.00 | 131.0% |
| 5) TOTAL, REVENUES | | | 80,100.00 | 185,000.00 | 131.0% |
| 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 | | 11,798,015.00 | 39,686,223.00 | 236.4% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 11,798,015.00 | 39,686,223.00 | 236.4% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10) | | | (11,717,915.00) | (39,501,223.00) | 237.1% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4) | | | (11,717,915.00) | (39,501,223.00) | 237.1% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 63,086,725.00 | 51,368,810.00 | -18.6% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 63,086,725.00 | 51,368,810.00 | -18.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 63,086,725.00 | 51,368,810.00 | -18.6% |
| 2) Ending Balance, June 30 (E + F1e) | | | 51,368,810.00 | 11,867,587.00 | -76.9% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 51,368,810.00 | 11,867,587.00 | -76.9% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2021-22 Estimated Actuals | 2022-23 Budget |
|---------------------------|------------------------------|---------------------------------|-------------------|
| 9010 | Other Restricted Local | 51,368,810.00 | 11,867,587.00 |
| Total, Restricted Balance | | 51,368,810.00 | 11,867,587.00 |

| 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 | 658,324.00 | 610,000.00 | -7.3% |
| 5) TOTAL, REVENUES | | | 658,324.00 | 610,000.00 | -7.3% |
| 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 | 173,000.00 | 0.00 | -100.0% |
| 6) Capital Outlay | | 6000-6999 | 149,598.00 | 291,930.00 | 95.1% |
| 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 | | | 322,598.00 | 291,930.00 | -9.5% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 335,726.00 | 318,070.00 | -5.3% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 335,726.00 | 318,070.00 | -5.3% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 3,461,274.00 | 3,797,000.00 | 9.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 3,461,274.00 | 3,797,000.00 | 9.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 3,461,274.00 | 3,797,000.00 | 9.7% |
| 2) Ending Balance, June 30 (E + F1e) | | | 3,797,000.00 | 4,115,070.00 | 8.4% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 3,797,000.00 | 4,115,070.00 | 8.4% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) In County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|---|----------------|--------------|---------------------------|----------------|--------------------|
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 0.00 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2) | | | 0.00 | | |
| OTHER STATE REVENUE | | | | | |
| Tax Relief Subventions | | | | | |
| Restricted Levies - Other | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| County and District Taxes | | | | | |
| Other Restricted Levies | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 0.00 | 10,000.00 | New |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Mitigation/Developer Fees | | 8681 | 658,324.00 | 600,000.00 | -8.9% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|---|----------------|--------------|---------------------------|----------------|--------------------|
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 658,324.00 | 610,000.00 | -7.3% |
| TOTAL, REVENUES | | | 658,324.00 | 610,000.00 | -7.3% |
| 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 | 173,000.00 | 0.00 | -100.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 173,000.00 | 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 | 149,598.00 | 291,930.00 | 95.1% |
| 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 | | | 149,598.00 | 291,930.00 | 95.1% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|--------------|---------------------------|----------------|--------------------|
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 322,598.00 | 291,930.00 | -9.5% |
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| From: All Other Funds To: State School Building Fund/County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Proceeds | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|------------------|---------------------------|----------------|--------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 658,324.00 | 610,000.00 | -7.3% |
| 5) TOTAL, REVENUES | | | 658,324.00 | 610,000.00 | -7.3% |
| 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 | | 322,598.00 | 291,930.00 | -9.5% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 322,598.00 | 291,930.00 | -9.5% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10) | | | 335,726.00 | 318,070.00 | -5.3% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4) | | | 335,726.00 | 318,070.00 | -5.3% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 3,461,274.00 | 3,797,000.00 | 9.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 3,461,274.00 | 3,797,000.00 | 9.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 3,461,274.00 | 3,797,000.00 | 9.7% |
| 2) Ending Balance, June 30 (E + F1e) | | | 3,797,000.00 | 4,115,070.00 | 8.4% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 3,797,000.00 | 4,115,070.00 | 8.4% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2021-22 Estimated Actuals | 2022-23 Budget |
|---------------------------|------------------------------|---------------------------------|-------------------|
| 9010 | Other Restricted Local | 3,797,000.00 | 4,115,070.00 |
| Total, Restricted Balance | | 3,797,000.00 | 4,115,070.00 |

| 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 | 20,951.00 | 20,951.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 20,951.00 | 20,951.00 | 0.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 20,951.00 | 20,951.00 | 0.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 20,951.00 | 20,951.00 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 20,951.00 | 20,951.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|--------------|---------------------------|----------------|--------------------|
| b) In Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 0.00 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2) | | | 0.00 | | |
| FEDERAL REVENUE | | | | | |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| School Facilities Apportionments | | 8545 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 0.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 0.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|--------------|---------------------------|----------------|--------------------|
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 0.00 | 0.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 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 | | | | | |
| Transfers of Pass-Through Revenues | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| To: State School Building Fund/County School Facilities Fund From: All Other Funds | | 8913 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| From: All Other Funds To: State School Building Fund/County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |

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

| Description | Function Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|------------------|---------------------------|----------------|--------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 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 | 20,951.00 | 20,951.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 20,951.00 | 20,951.00 | 0.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 20,951.00 | 20,951.00 | 0.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 20,951.00 | 20,951.00 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 20,951.00 | 20,951.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2021-22 Estimated Actuals | 2022-23 Budget |
|---------------------------|--|---------------------------------|-------------------|
| 7710 | State School Facilities Projects | 20,951.00 | 20,951.00 |
| Total, Restricted Balance | | 20,951.00 | 20,951.00 |

| 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 | 2,000.00 | 1,000.00 | -50.0% |
| 5) TOTAL, REVENUES | | | 2,000.00 | 1,000.00 | -50.0% |
| 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 | 2,000.00 | -33.3% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 447,667.00 | 231,000.00 | -48.4% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 450,667.00 | 233,000.00 | -48.3% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (448,667.00) | (232,000.00) | -48.3% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (448,667.00) | (232,000.00) | -48.3% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 729,162.00 | 280,495.00 | -61.5% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 729,162.00 | 280,495.00 | -61.5% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 729,162.00 | 280,495.00 | -61.5% |
| 2) Ending Balance, June 30 (E + F1e) | | | 280,495.00 | 48,495.00 | -82.7% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 280,495.00 | 48,495.00 | -82.7% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) In County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|---|----------------|--------------|---------------------------|----------------|--------------------|
| b) In Banks | | 9120 | 0.00 | | |
| c) In Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 0.00 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2) | | | 0.00 | | |
| FEDERAL REVENUE | | | | | |
| FEMA | | 8281 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 2,000.00 | 1,000.00 | -50.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 2,000.00 | 1,000.00 | -50.0% |
| TOTAL, REVENUES | | | 2,000.00 | 1,000.00 | -50.0% |
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|----------------|-----------------------|
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 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 | 2,000.00 | -33.3% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 3,000.00 | 2,000.00 | -33.3% |
| 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 | | | | | |
| Transfers of Pass-Through Revenues | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 101,000.00 | 51,000.00 | -49.5% |
| Other Debt Service - Principal | | 7439 | 346,667.00 | 180,000.00 | -48.1% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 447,667.00 | 231,000.00 | -48.4% |
| TOTAL, EXPENDITURES | | | 450,667.00 | 233,000.00 | -48.3% |
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| To: Special Reserve Fund From: General Fund/CSSF | | 8912 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| From: Special Reserve Fund To: General Fund/CSSF | | 7612 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|--------------|---------------------------|----------------|--------------------|
| From: All Other Funds To: State School Building Fund/County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Proceeds | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 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 | 2,000.00 | 1,000.00 | -50.0% |
| 5) TOTAL, REVENUES | | | 2,000.00 | 1,000.00 | -50.0% |
| 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 | 450,667.00 | 233,000.00 | -48.3% |
| 10) TOTAL, EXPENDITURES | | | 450,667.00 | 233,000.00 | -48.3% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10) | | | (448,667.00) | (232,000.00) | -48.3% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4) | | | (448,667.00) | (232,000.00) | -48.3% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 729,162.00 | 280,495.00 | -61.5% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 729,162.00 | 280,495.00 | -61.5% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 729,162.00 | 280,495.00 | -61.5% |
| 2) Ending Balance, June 30 (E + F1e) | | | 280,495.00 | 48,495.00 | -82.7% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 280,495.00 | 48,495.00 | -82.7% |
| 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 | 280,495.00 | 48,495.00 |
| Total, Restricted Balance | | 280,495.00 | 48,495.00 |

| 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 | 10,302,527.00 | 10,830,000.00 | 5.1% |
| 5) TOTAL, REVENUES | | | 10,302,527.00 | 10,830,000.00 | 5.1% |
| B. EXPENSES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 268,284.00 | 280,092.00 | 4.4% |
| 3) Employee Benefits | | 3000-3999 | 139,735.00 | 155,561.00 | 11.3% |
| 4) Books and Supplies | | 4000-4999 | 7,000.00 | 52,500.00 | 650.0% |
| 5) Services and Other Operating Expenses | | 5000-5999 | 10,184,500.00 | 11,238,500.00 | 10.3% |
| 6) Depreciation and Amortization | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299,7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENSES | | | 10,599,519.00 | 11,726,653.00 | 10.6% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (296,992.00) | (896,653.00) | 201.9% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 935,000.00 | 935,000.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 935,000.00 | 935,000.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN NET POSITION (C + D4) | | | 638,008.00 | 38,347.00 | -94.0% |
| F. NET POSITION | | | | | |
| 1) Beginning Net Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,819,889.00 | 2,457,897.00 | 35.1% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,819,889.00 | 2,457,897.00 | 35.1% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 1,819,889.00 | 2,457,897.00 | 35.1% |
| 2) Ending Net Position, June 30 (E + F1e) | | | 2,457,897.00 | 2,496,244.00 | 1.6% |
| Components of Ending Net Position | | | | | |
| a) Net Investment in Capital Assets | | 9796 | 0.00 | 0.00 | 0.0% |
| b) Restricted Net Position | | 9797 | 0.00 | 0.00 | 0.0% |
| c) Unrestricted Net Position | | 9790 | 2,457,897.00 | 2,496,244.00 | 1.6% |
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) In County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) In Banks | | 9120 | 0.00 | | |
| c) In Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|--------------|---------------------------|----------------|--------------------|
| 9) Fixed Assets | | | | | |
| a) Land | | 9410 | 0.00 | | |
| b) Land Improvements | | 9420 | 0.00 | | |
| c) Accumulated Depreciation - Land Improvements | | 9425 | 0.00 | | |
| d) Buildings | | 9430 | 0.00 | | |
| e) Accumulated Depreciation - Buildings | | 9435 | 0.00 | | |
| f) Equipment | | 9440 | 0.00 | | |
| g) Accumulated Depreciation - Equipment | | 9445 | 0.00 | | |
| h) Work in Progress | | 9450 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 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) Long-Term Liabilities | | | | | |
| a) Net Pension Liability | | 9663 | 0.00 | | |
| b) Total/Net OPEB Liability | | 9664 | 0.00 | | |
| c) Compensated Absences | | 9665 | 0.00 | | |
| d) COPs Payable | | 9666 | 0.00 | | |
| e) Leases Payable | | 9667 | 0.00 | | |
| f) Lease Revenue Bonds Payable | | 9668 | 0.00 | | |
| g) Other General Long-Term Liabilities | | 9669 | 0.00 | | |
| 7) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. NET POSITION | | | | | |
| Net Position, June 30 (G10 + H2) - (I7 + J2) | | | 0.00 | | |
| OTHER STATE REVENUE | | | | | |
| STRS On-Behalf Pension Contributions | 7690 | 8590 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 116,000.00 | 125,000.00 | 7.8% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| In-District Premiums/ | | | | | |
| Contributions | | 8674 | 9,916,527.00 | 10,500,000.00 | 5.9% |
| All Other Fees and Contracts | | 8689 | 200,000.00 | 205,000.00 | 2.5% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 70,000.00 | 0.00 | -100.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 10,302,527.00 | 10,830,000.00 | 5.1% |
| TOTAL, REVENUES | | | 10,302,527.00 | 10,830,000.00 | 5.1% |
| CERTIFICATED SALARIES | | | | | |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|---|----------------|--------------|---------------------------|----------------|--------------------|
| 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 | 145,657.00 | 146,076.00 | 0.3% |
| Clerical, Technical and Office Salaries | | 2400 | 122,627.00 | 134,016.00 | 9.3% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 268,284.00 | 280,092.00 | 4.4% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 60,201.00 | 71,059.00 | 18.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 19,540.00 | 21,428.00 | 9.7% |
| Health and Welfare Benefits | | 3401-3402 | 42,750.00 | 44,869.00 | 5.0% |
| Unemployment Insurance | | 3501-3502 | 1,277.00 | 1,401.00 | 9.7% |
| Workers' Compensation | | 3601-3602 | 13,320.00 | 14,004.00 | 5.1% |
| OPEB, Allocated | | 3701-3702 | 2,647.00 | 2,800.00 | 5.8% |
| 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 | | | 139,735.00 | 155,561.00 | 11.3% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 2,000.00 | 47,500.00 | 2,275.0% |
| Noncapitalized Equipment | | 4400 | 5,000.00 | 5,000.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 7,000.00 | 52,500.00 | 650.0% |
| SERVICES AND OTHER OPERATING EXPENSES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 6,500.00 | 15,000.00 | 130.8% |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 500,000.00 | 700,000.00 | 40.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 6,000.00 | New |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and | | | | | |
| Operating Expenditures | | 5800 | 9,678,000.00 | 10,517,500.00 | 8.7% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENSES | | | 10,184,500.00 | 11,238,500.00 | 10.3% |
| DEPRECIATION AND AMORTIZATION | | | | | |
| Depreciation Expense | | 6900 | 0.00 | 0.00 | 0.0% |
| Amortization Expense-Lease Assets | | 6910 | 0.00 | 0.00 | 0.0% |
| TOTAL, DEPRECIATION AND AMORTIZATION | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENSES | | | 10,599,519.00 | 11,726,653.00 | 10.6% |
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 935,000.00 | 935,000.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 935,000.00 | 935,000.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| (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) | | | 935,000.00 | 935,000.00 | 0.0% |

| Description | Function Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|------------------|---------------------------|----------------|--------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 10,302,527.00 | 10,830,000.00 | 5.1% |
| 5) TOTAL, REVENUES | | | 10,302,527.00 | 10,830,000.00 | 5.1% |
| B. EXPENSES (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 | | 10,599,519.00 | 11,726,653.00 | 10.6% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENSES | | | 10,599,519.00 | 11,726,653.00 | 10.6% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (296,992.00) | (896,653.00) | 201.9% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 935,000.00 | 935,000.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 935,000.00 | 935,000.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN NET POSITION (C + D4) | | | 638,008.00 | 38,347.00 | -94.0% |
| F. NET POSITION | | | | | |
| 1) Beginning Net Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,819,889.00 | 2,457,897.00 | 35.1% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,819,889.00 | 2,457,897.00 | 35.1% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 1,819,889.00 | 2,457,897.00 | 35.1% |
| 2) Ending Net Position, June 30 (E + F1e) | | | 2,457,897.00 | 2,496,244.00 | 1.6% |
| Components of Ending Net Position | | | | | |
| a) Net Investment in Capital Assets | | 9796 | 0.00 | 0.00 | 0.0% |
| b) Restricted Net Position | | 9797 | 0.00 | 0.00 | 0.0% |
| c) Unrestricted Net Position | | 9790 | 2,457,897.00 | 2,496,244.00 | 1.6% |

| Resource | Description | 2021-22 Estimated Actuals | 2022-23 Budget |
|--------------------------------|-------------|---------------------------------|-------------------|
| Total, Restricted Net Position | | 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. EXPENSES | | | | | |
| 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 Expenses | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Depreciation and Amortization | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299,7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENSES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES 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 NET POSITION (C + D4) | | | 0.00 | 0.00 | 0.0% |
| F. NET POSITION | | | | | |
| 1) Beginning Net Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,295,555.00 | 1,295,555.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,295,555.00 | 1,295,555.00 | 0.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 1,295,555.00 | 1,295,555.00 | 0.0% |
| 2) Ending Net Position, June 30 (E + F1e) | | | 1,295,555.00 | 1,295,555.00 | 0.0% |
| Components of Ending Net Position | | | | | |
| a) Net Investment in Capital Assets | | 9796 | 0.00 | 0.00 | 0.0% |
| b) Restricted Net Position | | 9797 | 0.00 | 0.00 | 0.0% |
| c) Unrestricted Net Position | | 9790 | 1,295,555.00 | 1,295,555.00 | 0.0% |
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) In Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|--------------|---------------------------|----------------|--------------------|
| 9) Fixed Assets | | 9400 | | | |
| 10) TOTAL, ASSETS | | | 0.00 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) Long-Term Liabilities | | | | | |
| a) Net Pension Liability | | 9663 | 0.00 | | |
| b) Total/Net OPEB Liability | | 9664 | 0.00 | | |
| c) Compensated Absences | | 9665 | 0.00 | | |
| d) COPs Payable | | 9666 | 0.00 | | |
| e) Leases Payable | | 9667 | 0.00 | | |
| f) Lease Revenue Bonds Payable | | 9668 | 0.00 | | |
| g) Other General Long-Term Liabilities | | 9669 | 0.00 | | |
| 7) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. NET POSITION | | | | | |
| Net Position, June 30 (G10 + H2) - (I7 + J2) | | | 0.00 | | |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Interest | | 8660 | 0.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| In-District Premiums/ | | | | | |
| Contributions | | 8674 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 0.00 | 0.00 | 0.0% |
| SERVICES AND OTHER OPERATING EXPENSES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and | | | | | |
| Operating Expenditures | | 5800 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENSES | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENSES | | | 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% |
| 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% |
| (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 + 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. EXPENSES (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, EXPENSES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES 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 NET POSITION (C + D4) | | | 0.00 | 0.00 | 0.0% |
| F. NET POSITION | | | | | |
| 1) Beginning Net Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,295,555.00 | 1,295,555.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,295,555.00 | 1,295,555.00 | 0.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 1,295,555.00 | 1,295,555.00 | 0.0% |
| 2) Ending Net Position, June 30 (E + F1e) | | | 1,295,555.00 | 1,295,555.00 | 0.0% |
| Components of Ending Net Position | | | | | |
| a) Net Investment in Capital Assets | | 9796 | 0.00 | 0.00 | 0.0% |
| b) Restricted Net Position | | 9797 | 0.00 | 0.00 | 0.0% |
| c) Unrestricted Net Position | | 9790 | 1,295,555.00 | 1,295,555.00 | 0.0% |

| Resource | Description | 2021-22 Estimated Actuals | 2022-23 Budget |
|--------------------------------|-------------|---------------------------------|-------------------|
| Total, Restricted Net Position | | 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) | 12,939.86 | 12,939.86 | 14,238.00 | 14,322.71 | 14,322.71 | 14,322.71 |
| 2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA | | | | | | |
| Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3. Total Basic Aid Open Enrollment Regular ADA | | | | | | |
| Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4. Total, District Regular ADA (Sum of Lines A1 through A3) | 12,939.86 | 12,939.86 | 14,238.00 | 14,322.71 | 14,322.71 | 14,322.71 |
| 5. District Funded County Program ADA | | | | | | |
| a. County Community Schools | 39.20 | 39.20 | 39.28 | 39.20 | 39.20 | 39.20 |
| b. Special Education-Special Day Class | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| c. Special Education-NPS/LCI | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| d. Special Education Extended Year | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380] | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f) | 39.20 | 39.20 | 39.28 | 39.20 | 39.20 | 39.20 |
| 6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g) | 15,148.50 | 15,148.50 | 14,277.28 | 14,361.91 | 14,361.91 | 14,361.91 |
| 7. Adults in Correctional Facilities | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA) | | | | | | |

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

| Description | 2021-22 Estimated Actuals | | | 2022-23 Budget | | |
|---|---------------------------|------------|------------|-------------------|----------------------|----------------------|
| | P-2 ADA | Annual ADA | Funded ADA | Estimated P-2 ADA | Estimated Annual ADA | Estimated Funded ADA |
| C. CHARTER SCHOOL ADA | | | | | | |
| Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. | | | | | | |
| Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA. | | | | | | |
| FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01. | | | | | | |
| 1. Total Charter School Regular ADA | | | | | | |
| 2. Charter School County Program Alternative Education ADA | | | | | | |
| a. County Group Home and Institution Pupils | | | | | | |
| b. Juvenile Halls, Homes, and Camps | | | | | | |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)] | | | | | | |
| d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3. Charter School Funded County Program ADA | | | | | | |
| a. County Community Schools | | | | | | |
| b. Special Education-Special Day Class | | | | | | |
| c. Special Education-NPS/LCI | | | | | | |
| d. Special Education Extended Year | | | | | | |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | | | | | | |
| f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62. | | | | | | |
| 5. Total Charter School Regular ADA | | | | | | |
| 6. Charter School County Program Alternative Education ADA | | | | | | |
| a. County Group Home and Institution Pupils | | | | | | |
| b. Juvenile Halls, Homes, and Camps | | | | | | |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)] | | | | | | |
| d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7. Charter School Funded County Program ADA | | | | | | |
| a. County Community Schools | | | | | | |
| b. Special Education-Special Day Class | | | | | | |
| c. Special Education-NPS/LCI | | | | | | |
| d. Special Education Extended Year | | | | | | |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | | | | | | |
| f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

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

19 64881 0000000
Form CEA
D8B1FPCT24(2022-23)

| PART I - CURRENT EXPENSE FORMULA | Total Expense for Year (1) | EDP No. | Reductions (See Note 1) (2) | EDP No. | Current Expense of Education (Col 1 - Col 2) (3) | EDP No. | Reductions (Extracted) (See Note 2) (4a) | Reductions (Overrides)* (See Note 2) (4b) | EDP No. | Current- Expense- Part II (Col 3 - Col 4) (5) | EDP No. |
|---|----------------------------------|------------|-----------------------------------|------------|--|------------|---|--|------------|--|------------|
| 1000 - Certificated Salaries | 87,683,025.00 | 301 | 0.00 | 303 | 87,683,025.00 | 305 | 807,332.00 | 5,259,431 .00 | 307 | 82,423,594 .00 | 309 |
| 2000 - Classified Salaries | 39,150,250.00 | 311 | 184,651.00 | 313 | 38,965,599.00 | 315 | 2,240,747.00 | 6,967,451 .00 | 317 | 31,998,148 .00 | 319 |
| 3000 - Employee Benefits | 67,137,096.00 | 321 | 1,225,982.00 | 323 | 65,911,114.00 | 325 | 1,062,818.00 | 4,167,544 .00 | 327 | 61,743,570 .00 | 329 |
| 4000 - Books, Supplies Equip Replace. (6500) | 11,956,545.00 | 331 | 0.00 | 333 | 11,956,545.00 | 335 | 747,119.00 | 3,941,978 .00 | 337 | 8,014,567 .00 | 339 |
| 5000 - Services. . . & 7300 - Indirect Costs | 54,703,542.00 | 341 | 3,740.00 | 343 | 54,699,802.00 | 345 | 26,125,354.00 | 38,132,438 .00 | 347 | 16,567,364 .00 | 349 |
| TOTAL | | | | | 259,216,085.00 | 365 | TOTAL | | | 200,747,243 .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 | 66,363,701.00 375 |
| 2. Salaries of Instructional Aides Per EC 41011. | 2100 | 7,071,308.00 380 |
| 3. STRS. | 3101 & 3102 | 16,604,007.00 382 |
| 4. PERS. | 3201 & 3202 | 1,971,399.00 383 |
| 5. OASDI - Regular, Medicare and Alternative. | 3301 & 3302 | 1,588,634.00 384 |
| 6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). | 3401 & 3402 | 14,193,982.00 385 |
| 7. Unemployment Insurance. | 3501 & 3502 | 362,500.00 390 |
| 8. Workers' Compensation Insurance. | 3601 & 3602 | 3,670,363.00 392 |
| 9. OPEB, Active Employees (EC 41372). | 3751 & 3752 | 0.00 |
| 10. Other Benefits (EC 22310). | 3901 & 3902 | 704,742.00 393 |
| 11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). | | 112,530,636.00 395 |
| 12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. | | 0.00 |
| 13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). | | 114,132.00 396 |

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

| | | |
|--|----------------|-----|
| b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)* | 0.00 | 396 |
| 14. TOTAL SALARIES AND BENEFITS. | 112,530,636.00 | 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. | .56 | |
| 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) | .56 | |
| 3. Percentage below the minimum (Part III, Line 1 minus Line 2) | .00 | |
| 4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). | 200,747,243.00 | |
| 5. Deficiency Amount (Part III, Line 3 times Line 4) | 0.00 | |
| PART IV: Explanation for adjustments entered in Part I, Column 4b (required) | | |
| 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. | | |
| There were some incorrect SACS coded transactions identified and will be corrected before the year-end closing to meet the requirement | | |
| | | |
| | | |

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

| 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 | 92,806,832.00 | 301 | 0.00 | 303 | 92,806,832.00 | 305 | 787,771.00 | 6,236,870.00 | 307 | 86,569,962. 00 | 309 |
| 2000 - Classified Salaries | 41,256,386.00 | 311 | 153,528.00 | 313 | 41,102,858.00 | 315 | 1,785,502.00 | 7,512,206.00 | 317 | 33,590,652.00 | 319 |
| 3000 - Employee Benefits | 77,968,238.00 | 321 | 1,374,222.00 | 323 | 76,594,016.00 | 325 | 1,243,548.00 | 4,848,274.00 | 327 | 71,745,742.00 | 329 |
| 4000 - Books, Supplies Equip Replace. (6500) | 15,107,088.00 | 331 | 430,383.00 | 333 | 14,676,705.00 | 335 | 1,857,230.00 | 6,552,089.00 | 337 | 8,124,616.00 | 339 |
| 5000 - Services . . . & 7300 - Indirect Costs | 62,267,418.00 | 341 | 134,508.00 | 343 | 62,132,910.00 | 345 | 27,253,729.00 | 41,260,813.00 | 347 | 20,872,097.00 | 349 |
| TOTAL | | | | | 287,313,321.00 | 365 | TOTAL | | | 220,903,069.00 | 369 |

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

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

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

| PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999) | Object | EDP No. |
|--|-------------|----------------|
| 1. Teacher Salaries as Per EC 41011. | 1100 | 375 |
| 2. Salaries of Instructional Aides Per EC 41011. | 2100 | 380 |
| 3. STRS. | 3101 & 3102 | 382 |
| 4. PERS. | 3201 & 3202 | 383 |
| 5. OASDI - Regular, Medicare and Alternative. | 3301 & 3302 | 384 |
| 6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). | 3401 & 3402 | 385 |
| 7. Unemployment Insurance. | 3501 & 3502 | 390 |
| 8. Workers' Compensation Insurance. | 3601 & 3602 | 392 |
| 9. OPEB, Active Employees (EC 41372). | 3751 & 3752 | 0.00 |
| 10. Other Benefits (EC 22310). | 3901 & 3902 | 704,743.00 |
| 11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). | | 121,771,060.00 |
| 12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. | | 0.00 |
| 13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). | | 55,406.00 |

| | | |
|---|----------------|-----|
| b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)* | 0.00 | 396 |
| 14. TOTAL SALARIES AND BENEFITS | 121,771,060.00 | 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. | .55 | |
| 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) | .55 | |
| 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). | 220,903,069.00 | |
| 5. Deficiency Amount (Part III, Line 3 times Line 4) | 0.00 | |
| PART IV: Explanation for adjustments entered in Part I, Column 4b (required) | | |
| Identified some incorrect SACS coding tat will be corrected during First Interim (too late to correct now) | | |
| | | |
| | | |
| | | |

| 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 | 264,133,134.00 |
| B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385) | All | All | 1000-7999 | 38,066,823.00 |
| 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 | 118,915.00 |
| 2. Capital Outlay | All except 7100-7199 | All except 5000-5999 | 6000-6999 except 6600, 6910 | 999,226.00 |
| 3. Debt Service | All | 9100 | 5400-5450, 5800, 7430-7439 | 0.00 |
| 4. Other Transfers Out | All | 9200 | 7200-7299 | 0.00 |
| 5. Interfund Transfers Out | All | 9300 | 7600-7629 | 1,251,389.00 |
| 6. All Other Financing Uses | All | 9100, 9200 | 7699, 7651 | 0.00 |
| 7. Nonagency | 7100-7199 | All except 5000-5999, 9000-9999 | 1000-7999 | 3,740.00 |
| 8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received) | All | All | 8710 | 0.00 |
| 9. Supplemental expenditures made as a result of a Presidentially declared disaster | Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2. | | | 0.00 |
| 10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9) | | | | 2,373,270.00 |
| D. Plus additional MOE expenditures: | | | | |
| 1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero) | All | All | 1000-7143, 7300-7439 minus 8000-8699 | 0.00 |
| 2. Expenditures to cover deficits for student body activities | Manually entered. Must not include expenditures in lines A or D1. | | | 0.00 |
| E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2) | | | | 223,693,041.00 |
| 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) | | | | 15,148.50 |
| B. Expenditures per ADA (Line I.E divided by Line II.A) | | | | 14,766.68 |
| 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.) | | 191,405,581.85 | | 12,640.14 |
| 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) | | 191,405,581.85 | | 12,640.14 |

| | | |
|---|---------------------------|-----------------------------|
| B. Required effort (Line A.2 times 90%) | 172,265,023.67 | 11,376.13 |
| C. Current year expenditures (Line I.E and Line II.B) | 223,693,041.00 | 14,766.68 |
| D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero) | 0.00 | 0.00 |
| E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.) | MOE Met | |
| F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2023-24 may be reduced by the lower of the two percentages) | 0.00% | 0.00% |
| SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1) | | |
| Description of Adjustments | Total Expenditures | Expenditures Per ADA |
| n/a | 0.00 | 0.00 |
| n/a | 0.00 | 0.00 |
| n/a | 0.00 | 0.00 |
| n/a | 0.00 | 0.00 |
| n/a | 0.00 | 0.00 |
| Total adjustments to base expenditures | 0.00 | 0.00 |

Part I - General Administrative Share of Plant Services Costs

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

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

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

(Functions 7200-7700, goals 0000 and 9000)

8,153,927.00

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.

0.00

- 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.

n/a

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)

184,603,881.00

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)

4.42%

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.

0.00

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) | 8,019,880.00 |
| 2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10) | 5,084,372.00 |
| 3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999) | 120,000.00 |
| 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) | 1,196,366.93 |
| 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) | 14,420,618.93 |
| 9. Carry-Forward Adjustment (Part IV, Line F) | (3,445,185.72) |
| 10. Total Adjusted Indirect Costs (Line A8 plus Line A9) | 10,975,433.20 |

B. Base Costs

| | |
|---|----------------|
| 1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) | 146,047,515.00 |
| 2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100) | 35,935,280.00 |
| 3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100) | 33,404,332.00 |
| 4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100) | 980,116.00 |
| 5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100) | 118,915.00 |
| 6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100) | 10,092.00 |
| 7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4) | 2,835,941.00 |
| 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) | 130,984.00 |
| 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) | 1,573,203.00 |
| 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) | 25,870,758.08 |
| 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) | 885,044.00 |
| 16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) | 5,334,666.00 |
| 17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) | 4,736,304.00 |

| | |
|---|----------------|
| 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) | 257,863,150.08 |

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) | 5.59% |
|-------------------------------|-------|

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) | 4.26% |
|--------------------------------|-------|

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) | 14,420,618.93 |
|---|---------------|

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

| | |
|--|--------------|
| 1. Carry-forward adjustment from the second prior year | 1,938,085.28 |
| 2. Carry-forward adjustment amount deferred from prior year(s), if any | 0.00 |

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

| | |
|---|----------------|
| 1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (7.68%) times Part III, Line B19); zero if negative | 0.00 |
| 2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (7.68%) times Part III, Line B19) or (the highest rate used to recover costs from any program (7.68%) times Part III, Line B19); zero if positive | (3,445,185.72) |

| | |
|--|----------------|
| D. Preliminary carry-forward adjustment (Line C1 or C2) | (3,445,185.72) |
|--|----------------|

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: | 4.26% |
| Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-1722592.86) is applied to the current year calculation and the remainder (\$-1722592.86) is deferred to one or more future years: | 4.92% |
| Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-1148395.24) is applied to the current year calculation and the remainder (\$-2296790.48) is deferred to one or more future years: | 5.15% |
| 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)

(3,445,185.72)

Approved
indirect
cost rate: 7.68%

Highest
rate used
in any
program: 7.68%

| Fund | Resource | Eligible Expenditures (Objects 1000-5999 except 4700 & 5100) | Indirect Costs Charged (Objects 7310 and 7350) | Rate Used |
|------|----------|---|---|--------------|
| 01 | 2600 | 212,279.00 | 16,303.00 | 7.68% |
| 01 | 3010 | 5,878,788.00 | 451,490.00 | 7.68% |
| 01 | 3182 | 856,692.00 | 65,793.00 | 7.68% |
| 01 | 3210 | 13,836.00 | 1,062.00 | 7.68% |
| 01 | 3211 | 1,916,017.00 | 147,150.00 | 7.68% |
| 01 | 3212 | 8,379,518.00 | 643,547.00 | 7.68% |
| 01 | 3213 | 2,667,476.00 | 204,862.00 | 7.68% |
| 01 | 3215 | 92,103.00 | 7,073.00 | 7.68% |
| 01 | 3305 | 500,000.00 | 38,400.00 | 7.68% |
| 01 | 3310 | 4,362,323.00 | 335,029.00 | 7.68% |
| 01 | 3311 | 60,057.00 | 4,612.00 | 7.68% |
| 01 | 3315 | 236,595.00 | 18,170.00 | 7.68% |
| 01 | 3327 | 166,841.00 | 12,813.00 | 7.68% |
| 01 | 3345 | 1,163.00 | 89.00 | 7.65% |
| 01 | 3385 | 78,702.00 | 6,044.00 | 7.68% |
| 01 | 3395 | 38,400.00 | 2,949.00 | 7.68% |
| 01 | 4035 | 987,053.00 | 75,805.00 | 7.68% |
| 01 | 4203 | 190,030.00 | 14,595.00 | 7.68% |
| 01 | 5630 | 60,559.00 | 4,651.00 | 7.68% |
| 01 | 5810 | 7,176,741.00 | 522,385.00 | 7.28% |
| 01 | 6010 | 3,530,844.00 | 176,542.00 | 5.00% |
| 01 | 6385 | 97,024.00 | 7,450.00 | 7.68% |
| 01 | 6387 | 798,215.00 | 61,303.00 | 7.68% |
| 01 | 6388 | 773,445.00 | 30,922.00 | 4.00% |
| 01 | 6510 | 184,274.00 | 14,152.00 | 7.68% |
| 01 | 6515 | 4,299.00 | 330.00 | 7.68% |
| 01 | 6520 | 135,058.00 | 10,372.00 | 7.68% |
| 01 | 6536 | 115,805.00 | 8,894.00 | 7.68% |
| 01 | 6537 | 670,000.00 | 51,456.00 | 7.68% |
| 01 | 6546 | 958,329.00 | 73,600.00 | 7.68% |
| 01 | 6547 | 839,190.00 | 64,450.00 | 7.68% |
| 01 | 7085 | 390,014.00 | 29,954.00 | 7.68% |

Budget, July 1
2021-22 Estimated Actuals
Exhibit A: Indirect Cost Rates Charged to Programs

19 64881 0000000
Form ICR
D8B1FPCT24(2022-23)

| | | | | |
|----|------|--------------|------------|-------|
| 01 | 7220 | 234,738.00 | 18,028.00 | 7.68% |
| 01 | 7388 | 89,651.00 | 6,885.00 | 7.68% |
| 01 | 8150 | 6,408,666.00 | 492,186.00 | 7.68% |
| 01 | 9010 | 6,260,021.00 | 279,543.00 | 4.47% |
| 11 | 9010 | 849,424.00 | 42,471.00 | 5.00% |
| 12 | 5058 | 149,875.00 | 11,511.00 | 7.68% |
| 12 | 6105 | 4,845,172.00 | 372,109.00 | 7.68% |
| 12 | 9010 | 205,635.00 | 11,975.00 | 5.82% |
| 13 | 5310 | 3,997,835.00 | 219,081.00 | 5.48% |
| 13 | 5320 | 732,655.00 | 40,150.00 | 5.48% |

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

| Description | Object Codes | Lottery: Unrestricted (Resource 1100) | Transferred to Other Resources for Expenditure | Lottery: Instructional Materials (Resource 6300)* | Totals |
|---|---------------------------------------|---|---|--|--------------|
| A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR | | | | | |
| 1. Adjusted Beginning Fund Balance | 9791-9795 | 925,373.00 | | 526,306.00 | 1,451,679.00 |
| 2. State Lottery Revenue | 8560 | 2,462,391.00 | | 949,951.00 | 3,412,342.00 |
| 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) | | 3,387,764.00 | 0.00 | 1,476,257.00 | 4,864,021.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | |
| 1. Certificated Salaries | 1000-1999 | 452,099.00 | | 0.00 | 452,099.00 |
| 2. Classified Salaries | 2000-2999 | 0.00 | | 0.00 | 0.00 |
| 3. Employee Benefits | 3000-3999 | 195,947.00 | | 0.00 | 195,947.00 |
| 4. Books and Supplies | 4000-4999 | 0.00 | | 360,116.00 | 360,116.00 |
| 5. a. Services and Other Operating Expenditures (Resource 1100) | 5000-5999 | 0.00 | | | 0.00 |
| b. Services and Other Operating Expenditures (Resource 6300) | 5000-5999, except 5100, 5710, 5800 | | | 0.00 | 0.00 |
| c. Duplicating Costs for Instructional Materials (Resource 6300) | 5100, 5710, 5800 | | | 0.00 | 0.00 |
| 6. Capital Outlay | 6000-6999 | 0.00 | | 0.00 | 0.00 |
| 7. Tuition | 7100-7199 | 0.00 | | | 0.00 |
| 8. Interagency Transfers Out | | | | | |
| a. To Other Districts, County Offices, and Charter Schools | 7211, 7212, 7221, 7222, 7281, 7282 | 0.00 | | | 0.00 |
| b. To JPAs and All Others | 7213, 7223, 7283, 7299 | 0.00 | | | 0.00 |
| 9. Transfers of Indirect Costs | 7300-7399 | 0.00 | | | 0.00 |
| 10. Debt Service | 7400-7499 | 0.00 | | | 0.00 |
| 11. All Other Financing Uses | 7630-7699 | 0.00 | | | 0.00 |
| 12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11) | | 648,046.00 | 0.00 | 360,177.00 | 1,008,223.00 |
| C. ENDING BALANCE (Must equal Line A6 minus Line B12) | 979Z | 2,739,718.00 | 0.00 | 1,116,080.00 | 3,855,798.00 |
| D. COMMENTS: | | | | | |
| Explanation needed for amounts in shaded cells for Resource 6300. | | | | | |

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.

BOARD CERTIFICATION

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

19 64881 0000000
Form CB
D8B1FPCT24(2022-23)

ANNUAL BUDGET REPORT:

July 1, 2022 Budget Adoption

Insert "X" in applicable boxes:

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

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

Budget available for
inspection at:

Place: Business Office
Date: June 20, 2022

Public Hearing:

Place: PUSD Board Room
Date: June 23, 2022
Time: 05:00 PM

Adoption
Date: June 30, 2022

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

Contact person for additional information on the budget reports:

Name: Leslie Barnes, Ed.D. Telephone: (626)396-3600 ext. 88151
Title: Chief Finance and Operations Officer E-mail: barnes.leslie@pusd.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 |

Budget, July 1
FINANCIAL REPORTS
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| | | | | |
|---|--|--|-----------|------------|
| 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 |

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

19 64881 0000000
Form CB
D8B1FPCT24(2022-23)

| | | | | |
|--|---|---|----|-----|
| S6 | Long-term Commitments | Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2021-22) annual payment? | | X |
| | | | 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 | |
| | | | | |
| 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 | |

CRITERIA AND STANDARDS

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the approval of the budget.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the

previous three fiscal years by more than the following percentage levels:

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

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

12,688.52

District's ADA Standard Percentage Level:

1.0%

1A. Calculating the District's ADA Variances

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

| Fiscal Year | Original Budget Funded ADA (Form A, Lines A4 and C4) | Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4) | ADA Variance Level (If Budget is greater than Actuals, else N/A) | Status |
|-----------------------------|---|--|--|------------|
| Third Prior Year (2019-20) | | | | |
| District Regular | 15,466 | 15,460 | | |
| Charter School | 0 | | | |
| Total ADA | 15,466 | 15,460 | 0.0 | Met |
| Second Prior Year (2020-21) | | | | |
| District Regular | 15,127 | 15,143 | | |
| Charter School | 0 | | | |
| Total ADA | 15,127 | 15,143 | N/A | Met |
| First Prior Year (2021-22) | | | | |
| District Regular | 15,148 | 15,117 | | |
| Charter School | 0 | 0 | | |
| Total ADA | 15,148 | 15,117 | 0.2% | Met |
| Budget Year (2022-23) | | | | |
| District Regular | 12,688 | | | |
| Charter School | 0 | | | |
| Total ADA | 12,688 | | | |

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)

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

Explanation:
(required if NOT met)

N/A

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):

12,688

District's Enrollment Standard Percentage Level:

1.0%

2A. Calculating the District's Enrollment Variances

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

| Fiscal Year | | Enrollment Budget | CBEDS Actual | Enrollment Variance Level (If Budget is greater than Actual, else N/A) | Status |
|-----------------------------|-------------------------|----------------------|---------------|---|------------|
| | | | | | |
| Third Prior Year (2019-20) | District Regular | 16,008 | 15,951 | | |
| | Charter School | | | | |
| | Total Enrollment | 16,008 | 15,951 | 0.5% | Met |
| Second Prior Year (2020-21) | District Regular | 15,351 | 15,313 | | |
| | Charter School | | | | |
| | Total Enrollment | 15,351 | 15,313 | 0.2% | Met |
| First Prior Year (2021-22) | | | | | |

| | | | | | |
|-----------------------|-------------------------|---------------|---------------|-------------|----------------|
| | District Regular | 14,963 | 14,542 | | |
| | Charter School | | | | |
| | Total Enrollment | 14,963 | 14,542 | 2.8% | Not Met |
| Budget Year (2022-23) | | | | | |
| | District Regular | 14,242 | | | |
| | Charter School | | | | |
| | Total Enrollment | 14,242 | | | |

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

Larger than anticipated decline due to COVID-19

3. CRITERION: ADA to Enrollment

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

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

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

| Fiscal Year | | P-2 ADA | Enrollment | Historical Ratio of ADA to Enrollment |
|-----------------------------|-----------------------------|--------------------------------|---------------------------|--|
| | | Estimated/Unaudited Actuals | CBEDS Actual | |
| | | (Form A, Lines A4 and C4) | (Criterion 2, Item 2A) | |
| Third Prior Year (2019-20) | District Regular | 15,109 | 15,951 | 94.7% |
| | Charter School | | 0 | |
| | Total ADA/Enrollment | 15,109 | 15,951 | |
| Second Prior Year (2020-21) | District Regular | 15,109 | 15,313 | 98.7% |
| | Charter School | 0 | | |
| | Total ADA/Enrollment | 15,109 | 15,313 | |
| First Prior Year (2021-22) | District Regular | 12,939 | 14,542 | |
| | Charter School | | | |

| | | | |
|---|--------|--------|-------|
| Total ADA/Enrollment | 12,939 | 14,542 | 89.0% |
| Historical Average Ratio: | | | 94.1% |
| District's ADA to Enrollment Standard (historical average ratio plus 0.5%): | | | 94.6% |

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

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

| Fiscal Year | | Estimated P-2 ADA | Enrollment | Ratio of ADA to Enrollment | Status |
|-------------------------------|-----------------------------|-------------------------------------|--|----------------------------|------------|
| | | Budget (Form A, Lines A4 and C4) | Budget/Projected (Criterion 2, Item 2A) | | |
| Budget Year (2022-23) | District Regular | 12,688 | 14,242 | | |
| | Charter School | 0 | | | |
| | Total ADA/Enrollment | 12,688 | 14,242 | 89.1% | Met |
| | | | | | |
| 1st Subsequent Year (2023-24) | District Regular | 13,105 | 13,942 | | |
| | Charter School | | | | |
| | Total ADA/Enrollment | 13,105 | 13,942 | 94.0% | Met |
| | | | | | |
| 2nd Subsequent Year (2024-25) | District Regular | 12,790 | 13,642 | | |
| | Charter School | | | | |
| | Total ADA/Enrollment | 12,790 | 13,642 | 93.8% | 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 NOT MET - Projected P-2 ADA to enrollment ratio is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

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)* and its economic recovery target payment, plus or minus one percent.

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected:

LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

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

Projected LCFF Revenue

| | Prior Year | Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
|---------------------------------------|------------|-------------|---------------------|---------------------|
| | (2021-22) | (2022-23) | (2023-24) | (2024-25) |
| Step 1 - Change in Population | | | | |
| a. ADA (Funded) | | | | |
| (Form A, lines A6 and C4) | 14,277.28 | 14,361.91 | 13,547.00 | 12,686.00 |
| b. Prior Year ADA (Funded) | | 14,277.28 | 14,361.91 | 13,547.00 |
| c. Difference (Step 1a minus Step 1b) | | 84.63 | (814.91) | (861.00) |
| d. Percent Change Due to Population | | | | |
| (Step 1c divided by Step 1b) | | .59% | (5.67%) | (6.36%) |

Step 2 - Change in Funding Level

| | | | |
|--|----------------|----------------|----------------|
| a. Prior Year LCFF Funding | 179,653,860.00 | 189,180,019.00 | 190,965,441.00 |
| b1. COLA percentage | 6.56% | 5.38% | 4.20% |
| b2. COLA amount (proxy for purposes of this criterion) | 11,785,293.22 | 10,177,885.02 | 8,020,548.52 |
| c. Percent Change Due to Funding Level | | | |
| (Step 2b2 divided by Step 2a) | 6.6% | 5.4% | 4.2% |

Step 3 - Total Change in Population and Funding Level

(Step 1d plus Step 2c)

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

| | | |
|----------------|-----------------|------------------|
| 7.2% | -0.3% | -2.2% |
| 6.15% to 8.15% | -1.29% to 0.71% | -3.16% to -1.16% |

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) | 104,828,651.00 | 104,828,651.00 | 104,828,651.00 | 104,828,651.00 |
| 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) | 179,653,860.00 | 189,180,019.00 | 190,965,441.00 | 187,316,232.00 |
| District's Projected Change in LCFF Revenue: | | 5.30% | .94% | (1.91%) |
| LCFF Revenue Standard | | 6.15% to 8.15% | -1.29% to 0.71% | -3.16% to -1.16% |
| Status: | | Not Met | Not Met | Met |

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

This standard has not been met due to changes in the formula for how LCFF has been calculated over the last few years and the budget year. The "hold harmless" from previous years and the averaging of the ADA have thrown off the comparison.

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

| Fiscal Year | Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999) | | Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures |
|-----------------------------|---|---------------------------------|--|
| | Salaries and Benefits | Total Expenditures | |
| | (Form 01, Objects 1000-3999) | (Form 01, Objects 1000-7499) | |
| | | | |
| Third Prior Year (2019-20) | 113,499,781.31 | 135,265,375.96 | 83.9% |
| Second Prior Year (2020-21) | 104,222,083.22 | 112,481,260.71 | 92.7% |
| First Prior Year (2021-22) | 118,557,514.00 | 142,333,161.00 | 83.3% |
| Historical Average Ratio: | | | 86.6% |

| | Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
|---|----------------|---------------------|---------------------------|
| | (2022-23) | (2023-24) | (2024-25) |
| | | | |
| District's Reserve Standard Percentage (Criterion 10B, Line 4): | 3.0% | 3.0% | 3.0% |
| District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage): | 83.6% to 89.6% | 83.6% to 89.6% | 83.6% to 89.6% |

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

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

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

| Fiscal Year | Budget - Unrestricted (Resources 0000-1999) | | Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures | Status |
|-------------------------------|--|---------------------------------|--|---------|
| | Salaries and Benefits | Total Expenditures | | |
| | (Form 01, Objects 1000-3999) | (Form 01, Objects 1000-7499) | | |
| | (Form MYP, Lines B1-B3) | (Form MYP, Lines B1-B8, B10) | | |
| Budget Year (2022-23) | 131,558,707.00 | 157,933,104.00 | 83.3% | Not Met |
| 1st Subsequent Year (2023-24) | 130,462,900.00 | 157,079,972.00 | 83.1% | Not Met |

2nd Subsequent Year (2024-25)

| | | | |
|----------------|----------------|-------|---------|
| 129,591,466.00 | 156,405,742.00 | 82.9% | Not Met |
|----------------|----------------|-------|---------|

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

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

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

Explanation:
(required if NOT met)

The comparison has been thrown off due to unusual spending patterns during COVID and staffing shortages.

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): | 7.15% | (.29%) | (2.16%) |
| 2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%): | -2.85% to 17.15% | -10.29% to 9.71% | -12.16% to 7.84% |
| 3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%): | 2.15% to 12.15% | -5.29% to 4.71% | -7.16% to 2.84% |

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

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

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

Percent Change Change Is
Outside

| Object Range / Fiscal Year | Amount | Over Previous Year | Explanation Range |
|---|---------------|--------------------|-------------------|
| Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2) | | | |
| First Prior Year (2021-22) | 41,156,997.00 | | |
| Budget Year (2022-23) | 45,540,625.00 | 10.65% | No |
| 1st Subsequent Year (2023-24) | 37,981,366.00 | (16.60%) | Yes |
| 2nd Subsequent Year (2024-25) | 28,051,998.00 | (26.14%) | Yes |

Explanation:
(required if Yes)

The noted drop in revenue in the out years is primarily due to categorical programs ending (MSAP, ESSER II, etc)

| | | | |
|---|---------------|----------|-----|
| Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3) | | | |
| First Prior Year (2021-22) | 46,061,303.00 | | |
| Budget Year (2022-23) | 36,026,613.00 | (21.79%) | Yes |
| 1st Subsequent Year (2023-24) | 34,897,329.00 | (3.13%) | No |
| 2nd Subsequent Year (2024-25) | 34,925,767.00 | .08% | No |

Explanation:
(required if Yes)

The noted drop in revenue in the out years is primarily due to categorical programs ending and termination of one-time funds (ELO, SPED Learning recovery, Cafeteria Equipment allocation, etc)

| | | | |
|---|---------------|---------|-----|
| Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4) | | | |
| First Prior Year (2021-22) | 17,650,723.00 | | |
| Budget Year (2022-23) | 16,819,234.00 | (4.71%) | Yes |
| 1st Subsequent Year (2023-24) | 16,233,768.00 | (3.48%) | No |
| 2nd Subsequent Year (2024-25) | 15,867,554.00 | (2.26%) | No |

Explanation:
(required if Yes)

Local revenues are budgeted as/when received. Typically we start the year low and as we get assurances and approvals for local revenues, we budget them

| | | | |
|--|---------------|----------|-----|
| Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4) | | | |
| First Prior Year (2021-22) | 11,956,545.00 | | |
| Budget Year (2022-23) | 15,107,088.00 | 26.35% | Yes |
| 1st Subsequent Year (2023-24) | 13,003,982.00 | (13.92%) | Yes |
| 2nd Subsequent Year (2024-25) | 12,287,623.00 | (5.51%) | No |

Explanation:
(required if Yes)

Carry over increased due to the impact of Covid and in the out years, we project to spend down the carry over (one-time) - (LCAP, MSAP, Title I, etc

| | | | |
|---|---------------|---------|-----|
| Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYP, Line B5) | | | |
| First Prior Year (2021-22) | 55,400,839.00 | | |
| Budget Year (2022-23) | 63,044,380.00 | 13.80% | Yes |
| 1st Subsequent Year (2023-24) | 60,530,484.00 | (3.99%) | No |
| 2nd Subsequent Year (2024-25) | 55,990,661.00 | (7.50%) | Yes |

Explanation:

Changes are as a result of the impact of covid both in the available categorical funds and the applicable expenditures to mitigate them within the program guidelines and restricted window of

(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

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

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

| | | | |
|-------------------------------|----------------|----------|---------|
| First Prior Year (2021-22) | 104,869,023.00 | | |
| Budget Year (2022-23) | 98,386,472.00 | (6.18%) | Not Met |
| 1st Subsequent Year (2023-24) | 89,112,463.00 | (9.43%) | Met |
| 2nd Subsequent Year (2024-25) | 78,845,319.00 | (11.52%) | Met |

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

| | | | |
|-------------------------------|---------------|---------|-----|
| First Prior Year (2021-22) | 67,357,384.00 | | |
| Budget Year (2022-23) | 78,151,468.00 | 16.03% | Met |
| 1st Subsequent Year (2023-24) | 73,534,466.00 | (5.91%) | Met |
| 2nd Subsequent Year (2024-25) | 68,278,284.00 | (7.15%) | Met |

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

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

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

Explanation:

Federal Revenue
(linked from 6B
if NOT met)

The noted drop in revenue in the out years is primarily due to categorical programs ending (MSAP, ESSER II, etc)

Explanation:

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

The noted drop in revenue in the out years is primarily due to categorical programs ending and termination of one-time funds (ELO, SPED Learning recovery, Cafeteria Equipment allocation, etc)

Explanation:

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

Local revenues are budgeted as/when received. Typically we start the year low and as we get assurances and approvals for local revenues, we budget them

- 1b. STANDARD MET - Projected total operating expenditures have not changed by more than the standard for the budget and two subsequent fiscal years.

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

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

7. **CRITERION: Facilities Maintenance**

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

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

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

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

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

Yes

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

0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

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

264,309,511.00

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

264,309,511.00

7,929,285.33

7,929,286.00

Met

* Fund 01, Resource 8150, Objects 8900-8999

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

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

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

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

8. **CRITERION: Deficit Spending**

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

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

DATA ENTRY: All data are extracted or calculated.

| | | Third Prior Year (2019-20) | Second Prior Year (2020-21) | First Prior Year (2021-22) |
|----|---|-------------------------------|--------------------------------|-------------------------------|
| 1. | District's Available Reserve Amounts (resources 0000-1999) | | | |
| | a. Stabilization Arrangements (Funds 01 and 17, Object 9750) | 0.00 | 0.00 | 0.00 |
| | b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789) | 6,850,947.00 | 7,000,000.00 | 7,923,994.00 |
| | c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790) | 884,129.75 | 46,451.50 | 2,750,208.00 |
| | d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) | (1,485,814.35) | 0.00 | 0.00 |
| | e. Available Reserves (Lines 1a through 1d) | 6,249,262.40 | 7,046,451.50 | 10,674,202.00 |
| 2. | Expenditures and Other Financing Uses | | | |
| | a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) | 228,364,890.44 | 241,741,343.50 | 264,133,134.00 |
| | 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) | 228,364,890.44 | 241,741,343.50 | 264,133,134.00 |
| 3. | District's Available Reserve Percentage (Line 1e divided by Line 2c) | 2.7% | 2.9% | 4.0% |

District's Deficit Spending Standard Percentage Levels

(Line 3 times 1/3):

| | | |
|-----|------|------|
| .9% | 1.0% | 1.3% |
|-----|------|------|

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) | 6,357,444.69 | 137,404,429.96 | N/A | Met |
| Second Prior Year (2020-21) | 12,944,074.74 | 129,424,705.76 | N/A | Met |
| First Prior Year (2021-22) | 7,494,976.00 | 143,268,161.00 | N/A | Met |
| Budget Year (2022-23) (Information only) | (6,954,876.00) | 158,868,104.00 | | |

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

| Percentage Level ¹ | District ADA |
|-------------------------------|--------------|
| 1.7% | 0 to 300 |

| | |
|------|-------------------|
| 1.3% | 301 to 1,000 |
| 1.0% | 1,001 to 30,000 |
| 0.7% | 30,001 to 400,000 |
| 0.3% | 400,001 and over |

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

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

District's Fund Balance Standard Percentage Level:

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

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

| Fiscal Year | Unrestricted General Fund Beginning Balance ² | | Beginning Fund Balance | |
|--|--|-----------------------------|------------------------------|--------|
| | (Form 01, Line F1e, Unrestricted Column) | | Variance Level | |
| | Original Budget | Estimated/Unaudited Actuals | (If overestimated, else N/A) | Status |
| Third Prior Year (2019-20) | 28,615,706.00 | 28,615,706.07 | N/A | Met |
| Second Prior Year (2020-21) | 34,973,151.00 | 34,973,150.76 | 0.0% | Met |
| First Prior Year (2021-22) | 47,917,226.00 | 47,917,226.00 | 0.0% | Met |
| Budget Year (2022-23) (Information only) | 55,412,202.00 | | | |

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

| Percentage Level | District ADA |
|--------------------------------|--------------|
| 5% or \$75,000 (greater of) | 0 to 300 |
| 4% or \$75,000 (greater of) | 301 to 1,000 |

| | | |
|----|---------|------------|
| 3% | 1,001 | to 30,000 |
| 2% | 30,001 | to 400,000 |
| 1% | 400,001 | and over |

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

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

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

| | Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
|---|-------------|---------------------|---------------------|
| | (2022-23) | (2023-24) | (2024-25) |
| District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. | 14,323 | 13,651 | 12,790 |
| Subsequent Years, Form MYP, Line F2, if available.) | | | |
| District's Reserve Standard Percentage Level: | 3% | 3% | 3% |

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

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

| | | (2022-23) | (2023-24) | (2024-25) |
|----|--|----------------|----------------|----------------|
| 1. | Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11) | 292,395,004.00 | 275,530,882.00 | 265,951,369.00 |
| 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) | 292,395,004.00 | 275,530,882.00 | 265,951,369.00 |
| 4. | Reserve Standard Percentage Level | 3% | 3% | 3% |
| 5. | Reserve Standard - by Percent (Line B3 times Line B4) | 8,771,850.12 | 8,265,926.46 | 7,978,541.07 |
| 6. | Reserve Standard - by Amount (\$75,000 for districts with 0 to 1,000 ADA, else 0) | 0.00 | 0.00 | 0.00 |
| 7. | District's Reserve Standard (Greater of Line B5 or Line B6) | 8,771,850.12 | 8,265,926.46 | 7,978,541.07 |

10C. Calculating the District's Budgeted Reserve Amount

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

All other data are extracted or calculated.

| Reserve Amounts (Unrestricted resources 0000-1999 except Line 4): | Budget Year (2022-23) | 1st Subsequent Year (2023-24) | 2nd Subsequent Year (2024-25) |
|--|-----------------------|-------------------------------|-------------------------------|
| 1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a) | 0.00 | | |
| 2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b) | 8,771,850.00 | 8,703,926.00 | 8,416,947.00 |
| 3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c) | 485,402.00 | 875,760.00 | 105,202.00 |
| 4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d) | 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) | 9,257,252.00 | 9,579,686.00 | 8,522,149.00 |
| 9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3) | 3.17% | 3.48% | 3.20% |
| District's Reserve Standard (Section 10B, Line 7): | 8,771,850.12 | 8,265,926.46 | 7,978,541.07 |
| 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)?

Yes

- 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:

Forest reserve (less than 50 k

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

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

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

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

| Description / Fiscal Year | Projection | Amount of Change | Percent Change | Status |
|---------------------------|------------|------------------|----------------|--------|
|---------------------------|------------|------------------|----------------|--------|

1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)

| | | | | |
|-------------------------------|-----------------|--------------|-------|---------|
| First Prior Year (2021-22) | (38,517,984.00) | | | |
| Budget Year (2022-23) | (45,682,838.00) | 7,164,854.00 | 18.6% | Not Met |
| 1st Subsequent Year (2023-24) | (46,597,855.00) | 915,017.00 | 2.0% | Met |
| 2nd Subsequent Year (2024-25) | (47,134,644.00) | 536,789.00 | 1.2% | Met |

1b. Transfers In, General Fund *

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

1c. Transfers Out, General Fund *

| | | | | |
|-------------------------------|--------------|--------------|---------|---------|
| First Prior Year (2021-22) | 1,251,389.00 | | | |
| Budget Year (2022-23) | 935,000.00 | (316,389.00) | (25.3%) | Not Met |
| 1st Subsequent Year (2023-24) | 935,000.00 | 0.00 | 0.0% | Met |
| 2nd Subsequent Year (2024-25) | 935,000.00 | 0.00 | 0.0% | Met |

1d. Impact of Capital Projects

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

No

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

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

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

- 1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.
- Explanation:**
(required if NOT met)
- 21-22 FY does not reflect a "normal operational year", due to the impact of covid on lowering programmatic costs. However, we restored full operational costs in the 22-23 FY in programs like SPED and reflected in the increased contributions and continuing. However, we'll review this assumption during first interim and will adjust accordingly
- 1b. MET - Projected transfers in have not changed by more than the standard for the budget and two subsequent fiscal years.
- Explanation:**
(required if NOT met)
- 1c. NOT MET - The projected transfers out of the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.
- Explanation:**
(required if NOT met)
- 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.

of
Years

SACS Fund and Object Codes Used For:

Principal
Balance

(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?

N/A

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:

| | Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
|--|----------------|---------------------------|---------------------------|
| 5. OPEB Contributions | (2022-23) | (2023-24) | (2024-25) |
| a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement | | | |
| Method | 3,007,985.00 | 3,007,985.00 | 3,007,985.00 |
| b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752) | 1,389,845.00 | | |
| c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount) | | | |
| d. Number of retirees receiving OPEB benefits | 54.00 | 54.00 | 54.00 |

| | Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
|--|----------------|---------------------------|---------------------------|
| 4. | (2022-23) | (2023-24) | (2024-25) |
| Self-Insurance Contributions | | | |
| a. Required contribution (funding) for self-insurance programs | 3,923,084.00 | 3,923,084.00 | 3,923,084.00 |
| b. Amount contributed (funded) for self-insurance programs | 6,596,420.00 | 6,596,420.00 | 6,596,420.00 |

S8. Status of Labor Agreements

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

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

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

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

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

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

| | Prior Year (2nd Interim) | Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
|---|-----------------------------|-------------|---------------------|---------------------------|
| | (2021-22) | (2022-23) | (2023-24) | (2024-25) |
| Number of certificated (non-management) full - time - equivalent(FTE) positions | 929.65 | 930.35 | 921.65 | 910.55 |

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.

FY 22-23 and beyond, is pending negotiation. 21-22 FY is settled.

Negotiations Settled

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

| | | | | | |
|----|---|----------------------|----------------------|----------------------|----------------------|
| 4. | Period covered by the agreement: | Begin Date: | <input type="text"/> | End Date: | <input type="text"/> |
| 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)? | <input type="text"/> | <input type="text"/> | <input type="text"/> | |
| | One Year Agreement | | | | |
| | Total cost of salary settlement | <input type="text"/> | <input type="text"/> | <input type="text"/> | |
| | % change in salary schedule from prior year | <input type="text"/> | <input type="text"/> | <input type="text"/> | |
| | or | | | | |
| | Multiyear Agreement | | | | |
| | Total cost of salary settlement | <input type="text"/> | <input type="text"/> | <input type="text"/> | |
| | % change in salary schedule from prior year (may enter text, such as "Reopener") | <input type="text"/> | <input type="text"/> | <input type="text"/> | |
| | Identify the source of funding that will be used to support multiyear salary commitments: | | | | |
| | <input type="text"/> | | | | |

Negotiations Not Settled

| | | | | |
|----|---|--|---------------------|------------------|
| 6. | Cost of a one percent increase in salary and statutory benefits | <input type="text" value="1,918,005"/> | | |
| | Budget Year | 1st Subsequent Year | 2nd Subsequent Year | |
| | (2022-23) | (2023-24) | (2024-25) | |
| 7. | Amount included for any tentative salary schedule increases | Board Authorized | Board Authorized | Board Authorized |
| | 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? | <input type="text" value="Yes"/> | <input type="text" value="Yes"/> | <input type="text" value="Yes"/> |
| 2. | Total cost of H&W benefits | <input type="text" value="14,750,012"/> | <input type="text" value="14,997,373"/> | <input type="text" value="15,167,624"/> |
| 3. | Percent of H&W cost paid by employer | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 4. | Percent projected change in H&W cost over prior year | <input type="text" value="3.5%"/> | <input type="text" value="1.7%"/> | <input type="text" value="1.4%"/> |

Certificated (Non-management) Prior Year Settlements

| | |
|---|---------------------------------|
| Are any new costs from prior year settlements included in the budget? | <input type="text" value="No"/> |
| If Yes, amount of new costs included in the budget and MYPs | <input type="text"/> |
| If Yes, explain the nature of the new costs: | <input type="text"/> |

Certificated (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 | 1st Subsequent Year | 2nd Subsequent Year |
|--------------|---------------------|---------------------|
| (2022-23) | (2023-24) | (2024-25) |
| Yes | Yes | Yes |
| 5,101,893.00 | 5,101,893.00 | 1,918,005.00 |
| 2.66 | 2.66 | 1.0 |

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

Certificated (Non-management) - Other

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

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

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

| | Prior Year (2nd Interim) | Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
|--|--------------------------|-------------|---------------------|---------------------|
| | (2021-22) | (2022-23) | (2023-24) | (2024-25) |
| Number of classified(non - management) FTE positions | 652.60 | 662.60 | 656.55 | 653.55 |

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.

FY 22-23 is not settled for anyone except Management (APSA). All prior year settled and implemented.

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: <table border="1"><tr><td></td></tr></table> End Date: <table border="1"><tr><td></td></tr></table> | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| 5. | Salary settlement: | <table border="1"><thead><tr><th>Budget Year</th><th>1st Subsequent Year</th><th>2nd Subsequent Year</th></tr><tr><th>(2022-23)</th><th>(2023-24)</th><th>(2024-25)</th></tr></thead><tbody><tr><td></td><td></td><td></td></tr></tbody></table> | Budget Year | 1st Subsequent Year | 2nd Subsequent Year | (2022-23) | (2023-24) | (2024-25) | | | |
| Budget Year | 1st Subsequent Year | 2nd Subsequent Year | | | | | | | | | |
| (2022-23) | (2023-24) | (2024-25) | | | | | | | | | |
| | | | | | | | | | | | |
| | Is the cost of salary settlement included in the budget and multiyear projections (MYPs)? | <table border="1"><tr><td></td><td></td><td></td></tr></table> | | | | | | | | | |
| | | | | | | | | | | | |
| One Year Agreement | | | | | | | | | | | |
| | Total cost of salary settlement | <table border="1"><tr><td></td><td></td><td></td></tr></table> | | | | | | | | | |
| | | | | | | | | | | | |
| | % change in salary schedule from prior year | <table border="1"><tr><td></td><td></td><td></td></tr></table> | | | | | | | | | |
| | | | | | | | | | | | |
| or | | | | | | | | | | | |
| Multiyear Agreement | | | | | | | | | | | |
| | Total cost of salary settlement | <table border="1"><tr><td></td><td></td><td></td></tr></table> | | | | | | | | | |
| | | | | | | | | | | | |
| | % change in salary schedule from prior year (may enter text, such as "Reopener") | <table border="1"><tr><td></td><td></td><td></td></tr></table> | | | | | | | | | |
| | | | | | | | | | | | |
| Identify the source of funding that will be used to support multiyear salary commitments: | | | | | | | | | | | |
| <table border="1"><tr><td></td></tr></table> | | | | | | | | | | | |
| | | | | | | | | | | | |

Negotiations Not Settled

| 6. | Cost of a one percent increase in salary and statutory benefits | <table border="1"><tr><td>552,702</td></tr></table> | 552,702 | | | | | | | | |
|------------------|---|--|------------------|---------------------|---------------------|-----------|-----------|-----------|--|--|--|
| 552,702 | | | | | | | | | | | |
| | | <table border="1"><thead><tr><th>Budget Year</th><th>1st Subsequent Year</th><th>2nd Subsequent Year</th></tr><tr><th>(2022-23)</th><th>(2023-24)</th><th>(2024-25)</th></tr></thead><tbody><tr><td></td><td></td><td></td></tr></tbody></table> | Budget Year | 1st Subsequent Year | 2nd Subsequent Year | (2022-23) | (2023-24) | (2024-25) | | | |
| Budget Year | 1st Subsequent Year | 2nd Subsequent Year | | | | | | | | | |
| (2022-23) | (2023-24) | (2024-25) | | | | | | | | | |
| | | | | | | | | | | | |
| 7. | Amount included for any tentative salary schedule increases | <table border="1"><tr><td>Board Authorized</td><td>Board Authorized</td><td>Board Authorized</td></tr><tr><td></td><td></td><td></td></tr></table> | Board Authorized | Board Authorized | Board Authorized | | | | | | |
| Board Authorized | Board Authorized | Board Authorized | | | | | | | | | |
| | | | | | | | | | | | |
| | | <table border="1"><thead><tr><th>Budget Year</th><th>1st Subsequent Year</th><th>2nd Subsequent Year</th></tr><tr><th>(2022-23)</th><th>(2023-24)</th><th>(2024-25)</th></tr></thead><tbody><tr><td></td><td></td><td></td></tr></tbody></table> | Budget Year | 1st Subsequent Year | 2nd Subsequent Year | (2022-23) | (2023-24) | (2024-25) | | | |
| Budget Year | 1st Subsequent Year | 2nd Subsequent Year | | | | | | | | | |
| (2022-23) | (2023-24) | (2024-25) | | | | | | | | | |
| | | | | | | | | | | | |

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

| | | <table border="1"><thead><tr><th>Budget Year</th><th>1st Subsequent Year</th><th>2nd Subsequent Year</th></tr><tr><th>(2022-23)</th><th>(2023-24)</th><th>(2024-25)</th></tr></thead><tbody><tr><td></td><td></td><td></td></tr></tbody></table> | Budget Year | 1st Subsequent Year | 2nd Subsequent Year | (2022-23) | (2023-24) | (2024-25) | | | |
|-------------|---|--|-------------|---------------------|---------------------|-----------|-----------|-----------|--|--|--|
| Budget Year | 1st Subsequent Year | 2nd Subsequent Year | | | | | | | | | |
| (2022-23) | (2023-24) | (2024-25) | | | | | | | | | |
| | | | | | | | | | | | |
| 1. | Are costs of H&W benefit changes included in the budget and MYPs? | <table border="1"><tr><td>Yes</td><td>Yes</td><td>Yes</td></tr></table> | Yes | Yes | Yes | | | | | | |
| Yes | Yes | Yes | | | | | | | | | |
| 2. | Total cost of H&W benefits | <table border="1"><tr><td>9,947,669</td><td>9985936</td><td>10,065,809</td></tr></table> | 9,947,669 | 9985936 | 10,065,809 | | | | | | |
| 9,947,669 | 9985936 | 10,065,809 | | | | | | | | | |
| 3. | Percent of H&W cost paid by employer | <table border="1"><tr><td>95%</td><td>95%</td><td>95%</td></tr></table> | 95% | 95% | 95% | | | | | | |
| 95% | 95% | 95% | | | | | | | | | |
| 4. | Percent projected change in H&W cost over prior year | <table border="1"><tr><td>3.5%</td><td>1.7%</td><td>1.1%</td></tr></table> | 3.5% | 1.7% | 1.1% | | | | | | |
| 3.5% | 1.7% | 1.1% | | | | | | | | | |

Classified (Non-management) Prior Year Settlements

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

No

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

If Yes, explain the nature of the new costs:

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 |
| 552,702 | 552,702 | 552,702 |
| 1% | 1% | 1% |

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) |
|--------------------------|----------------------------------|----------------------------------|
|--------------------------|----------------------------------|----------------------------------|

| | | |
|-----|-----|-----|
| Yes | Yes | Yes |
| Yes | Yes | Yes |

Classified (Non-management) - Other

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

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

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

| | Prior Year (2nd Interim) (2021-22) | Budget Year (2022-23) | 1st Subsequent Year (2023-24) | 2nd Subsequent Year (2024-25) |
|--|---------------------------------------|--------------------------|----------------------------------|----------------------------------|
| Number of management, supervisor, and confidential FTE positions | 212 | 213 | 213 | 213 |

Data must be entered for all years.

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

Yes

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)?

Yes

Yes

Yes

Total cost of salary settlement

1063727

1099493

1103054

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

3.0%

3.0%

3.0%

Negotiations Not Settled

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

438,415

Budget Year

1st Subsequent Year

2nd
Subsequent
Year

(2022-23)

(2023-24)

(2024-25)

4. Amount included for any tentative salary schedule increases

Management/Supervisor/Confidential

Budget Year

1st Subsequent Year

2nd
Subsequent
Year

(2022-23)

(2023-24)

(2024-25)

**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

2902005

3019736

3086308

3. Percent of H&W cost paid by employer

95%

95%

95%

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

3.5%

1.7%

1.1%

Management/Supervisor/Confidential

Budget Year

1st Subsequent Year

2nd
Subsequent
Year

(2022-23)

(2023-24)

(2024-25)

Step and Column Adjustments

1. Are step & column adjustments included in the budget and MYPs?

Yes

Yes

Yes

2. Cost of step and column adjustments

366,497

366,497

366,497

3. Percent change in step & column over prior year

1.0%

1.0%

1.0%

Management/Supervisor/Confidential

Budget Year

1st Subsequent Year

2nd
Subsequent
Year

(2022-23)

(2023-24)

(2024-25)

Other Benefits (mileage, bonuses, etc.)

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

| | | |
|-----|-----|-----|
| Yes | Yes | Yes |
| | | |
| | | |

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.

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

Yes

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

ADDITIONAL FISCAL INDICATORS

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

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

No

Yes

Yes

No

No

Yes

No

No

No

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

Comments:

(optional)

Pasadena Unified
Los Angeles County

Budget, July 1
General Fund
School District Criteria and Standards Review

19 64881 0000000
Form 01CS
D8B1FPCT24(2022-23)

End of School District Budget Criteria and Standards Review

LCFF CALCULATIONS

LCFF Calculation Worksheet
(for Informational Purpose Only)

District: Pasadena Unified
Fiscal Year: 2021-22
Period: Budget Projection
State I.D. No.: 64881

| ADA CALCULATION | | | | | | | | |
|--|---|--|-------------------------|---|---|---|--|-------------------------------|
| | Grade Span | Greater of Current Yr or Prior Yr P2 ADA | | Current Yr District Ann ADA (includes NPS/LIC, Extended Yr NPS/LCI & Comm.Day Sch) | | Current Yr County Educated Spec.Ed/ Community Day Sch. ADA | | Funded ADA |
| A-1 | K-3 | 4,762.35 | | 5.53 | | 0.00 | | 4,767.88 |
| A-2 | 4-6 | 3,596.50 | | 7.88 | | 0.00 | | 3,604.38 |
| A-3 | 7-8 | 2,294.13 | | 13.14 | | 0.00 | | 2,307.27 |
| A-4 | 9-12 | 4,361.15 | | 37.41 | | 39.19 | | 4,437.75 |
| A-5 | Total: | 15,014.13 | | 63.96 | | 39.19 | | 15,117.28 |
| BASE AND AUGMENTATION GRANT: | | | | | | | | |
| Line No. | Grade Span | Prior Year Base Grant Rate | Current Year COLA 5.07% | Current Yr Base Grant Rate after COLA | Current Yr Base Grant Rate After 0% Deficit | Current Year Adjustment | Current Year Base Grant Rate with Adjustment | Current Year Total Base Grant |
| B-1 | K-3 | 7,702 | 390 | 8,093 | 8,093 | \$ 842 | \$ 8,935 | \$ 42,601,008 |
| B-2 | 4-6 | 7,818 | 396 | 8,215 | 8,215 | | \$ 8,215 | \$ 29,609,982 |
| B-3 | 7-8 | 8,050 | 408 | 8,458 | 8,458 | | \$ 8,458 | \$ 19,514,890 |
| B-4 | 9-12 | 9,329 | 473 | 9,802 | 9,802 | \$ 255 | \$ 10,057 | \$ 44,630,452 |
| B-5 | Total Base and Augmentation Grant | | | | | | | \$ 136,356,331 |
| SUPPLEMENTAL AND CONCENTRATION GRANTS: | | | | | | | | |
| D-1 | Prior Prior Year Total Enrollment | | | | | | | 15,988 |
| D-1a | Prior Year Total Enrollment | | | | | | | 15,347 |
| D-1b | Current Year Total Enrollment | | | | | | | 14,542 |
| D-1c | 3-Year Total Enrollment | | | | | | | 45,877 |
| D-2 | Prior Prior Year Total Unduplicated Pupil Count (English Learners, Free or Reduced-Price Meal and Foster Youth) | | | | | | | 10,936 |
| D-2a | Prior Year Total Unduplicated Pupil Count (English Learners, Free or Reduced-Price Meal and Foster Youth) | | | | | | | 10,266 |
| D-2b | Current Year Total Unduplicated Pupil Count (English Learners, Free or Reduced-Price Meal and Foster Youth) | | | | | | | 10,284 |
| D-2c | 3-Year Total Unduplicated Counts | | | | | | | 31,486 |
| D-3 | Three Year Average % of Enrollment Eligible for Supplemental Add-on (D-2c/D-1c) | | | | | | | 68.63% |
| D-4 | Supplemental Add-on (20% x D-3 x B-5) | | | | | | | \$ 18,716,270 |
| D-5 | % of Enrollment Eligible for Concentration Add-on (if D-3<55%, enter 0, D-3 minus 55%) | | | | | | | 13.63% |
| D-6 | Concentration Add-on (65% x D-5 x B-5) | | | | | | | \$ 12,080,489 |
| TRANSPORTATION AND TIIG GRANTS: | | | | | | | | |

LCFF Calculation Worksheet
(for Informational Purpose Only)

District: Pasadena Unified
Fiscal Year: 2021-22
Period: Budget Projection
State I.D. No.: 64881

| | | |
|--------------------------------------|--|-----------------------|
| E-1 | 2012-13 Transportation Funding Add-on (no COLA) | \$ 3,134,794 |
| E-2 | 2012-13 TIIG Funding Add-on (no COLA) | \$ 1,816,330 |
| E-3 | EC Section 42238.02(h) Add-On (based on 2012-13 Small School District Bus Replacement Program) | \$ - |
| TOTAL LCFF Entitlement/Target | | |
| F-1 | Total LCFF Entitlement/Target (B-5 + D-4 + D-6 + E-1 + E-2) | \$ 172,104,214 |
| H-3 | ERT Funding | \$ - |
| H-4 | Current Year Funding (G-8 + H-2 + H-3) | \$ 172,104,214 |
| STATE AID PORTION | | |
| I-1 | Local Revenue | \$ 97,279,005 |
| I-2 | Gross State Aid (H-4 - I-1) | \$ 74,825,209 |
| I-6 | Estimated EPA | \$ 3,025,192 |
| I-7 | State Aid Portion of LCFF (LCFF Funding - Local Revenue & EPA) (Lines H-4 - I-1 - I-6) | \$ 71,800,017 |
| I-7a | Minimum State Aid Guarantee (for Basic Aid School Districts) | \$ - |

Date Prepared: 5/2/2022
BAS Consultant: Kathy Connell

LCFF Revenue Consultant: Diya Mia
Phone Number: 562-922-6790

LCFF Calculation Worksheet
(for Informational Purpose Only)

District: Pasadena Unified
Fiscal Year: 2022-23
Period: Budget Projection
State I.D. No.: 64881

| ADA CALCULATION | | | | | | | | |
|--|---|---|-------------------------|---------------------------------------|--|-------------------------|---|-------------------------------|
| | Grade Span | Greater of Current Yr, Prior Yr or Average of Three Prior Yr P2 ADA | | | Current Yr District Ann ADA (includes NPS/LIC, Extended Yr NPS/LCI & Comm.Day Sch) | | Current Yr County Educated Spec.Ed/Community Day Sch. ADA | Funded ADA |
| A-1 | K-3 | 4,451.09 | | | 5.53 | | 0.00 | 4,456.62 |
| A-2 | 4-6 | 3,382.37 | | | 7.88 | | 0.00 | 3,390.25 |
| A-3 | 7-8 | 2,219.48 | | | 13.14 | | 0.00 | 2,232.62 |
| A-4 | 9-12 | 4,269.77 | | | 37.41 | | 39.19 | 4,346.37 |
| A-5 | Total: | 14,322.71 | | | 63.96 | | 39.19 | 14,425.86 |
| BASE AND AUGMENTATION GRANT: | | | | | | | | |
| Line No. | Grade Span | Prior Year Base Grant Rate | Current Year COLA 6.56% | Current Yr Base Grant Rate after COLA | Estimated Additional LCFF Investment | Current Year Adjustment | Current Year Base Grant Rate with Adjustment | Current Year Total Base Grant |
| B-1 | K-3 | 8,093 | 531 | 8,624 | 266 | \$ 925 | \$ 9,815 | \$ 43,741,853 |
| B-2 | 4-6 | 8,215 | 539 | 8,754 | 270 | | \$ 9,024 | \$ 30,593,586 |
| B-3 | 7-8 | 8,458 | 555 | 9,013 | 278 | | \$ 9,291 | \$ 20,743,241 |
| B-4 | 9-12 | 9,802 | 643 | 10,445 | 322 | \$ 280 | \$ 11,047 | \$ 48,014,134 |
| B-5 | Total Base and Augmentation Grant | | | | | | | \$ 143,092,814 |
| SUPPLEMENTAL AND CONCENTRATION GRANTS: | | | | | | | | |
| D-1 | Prior Prior Year Total Enrollment | | | | | | | 15,347 |
| D-1a | Prior Year Total Enrollment | | | | | | | 14,542 |
| D-1b | Current Year Total Enrollment | | | | | | | 14,242 |
| D-1c | 3-Year Total Enrollment | | | | | | | 44,131 |
| D-2 | Prior Prior Year Total Unduplicated Pupil Count (English Learners, Free or Reduced-Price Meal and Foster Youth) | | | | | | | 10,266 |
| D-2a | Prior Year Total Unduplicated Pupil Count (English Learners, Free or Reduced-Price Meal and Foster Youth) | | | | | | | 10,284 |
| D-2b | Current Year Total Unduplicated Pupil Count (English Learners, Free or Reduced-Price Meal and Foster Youth) | | | | | | | 10,078 |
| D-2c | 3-Year Total Unduplicated Counts | | | | | | | 30,628 |
| D-3 | Three Year Average % of Enrollment Eligible for Supplemental Add-on (D-2c/D-1c) | | | | | | | 69.40% |
| D-4 | Supplemental Add-on (20% x D-3 x B-5) | | | | | | | \$ 19,861,283 |
| D-5 | % of Enrollment Eligible for Concentration Add-on (if D-3<55%, enter 0, D-3 minus 55%) | | | | | | | 14.40% |
| D-6 | Concentration Add-on (65% x D-5 x B-5) | | | | | | | \$ 13,393,487 |

LCFF Calculation Worksheet
(for Informational Purpose Only)

District: Pasadena Unified
Fiscal Year: 2022-23
Period: Budget Projection
State I.D. No.: 64881

| TRANSPORTATION AND TIIG GRANTS: | | |
|---------------------------------|--|----------------|
| E-1 | 2012-13 Transportation Funding Add-on (no COLA) | \$ 3,134,794 |
| E-2 | 2012-13 TIIG Funding Add-on (no COLA) | \$ 1,816,330 |
| E-3 | EC Section 42238.02(h) Add-On (based on 2012-13 Small School District Bus Replacement Program) | \$ - |
| TOTAL LCFF Entitlement/Target | | |
| F-1 | Total LCFF Entitlement/Target (B-5 + D-4 + D-6 + E-1 + E-2) | \$ 181,298,708 |
| H-3 | ERT Funding | \$ - |
| H-4 | Current Year Funding (G-8 + H-2 + H-3) | \$ 181,298,708 |
| STATE AID PORTION | | |
| I-1 | Local Revenue | \$ 96,947,340 |
| I-2 | Gross State Aid (H-4 - I-1) | \$ 84,351,368 |
| I-6 | Estimated EPA | \$ 3,025,192 |
| I-7 | State Aid Portion of LCFF (LCFF Funding - Local Revenue & EPA) (Lines H-4 - I-1 - I-6) | \$ 81,326,176 |
| I-7a | Minimum State Aid Guarantee (for Basic Aid School Districts) | \$ - |

Date Prepared: 5/23/2022
BAS Consultant: Kathy Connell

LCFF Revenue Consultant: Diya Mia
Phone Number: 562-922-6790

LCFF Calculation Worksheet
(for Informational Purpose Only)

District: Pasadena Unified
Fiscal Year: 2023-24
Period: Budget Projection
State I.D. No.: 64881

| ADA CALCULATION | | | | | | | | |
|--|---|---|-------------------------|--|---|---|--|-------------------------------|
| | Grade Span | Greater of Current Yr, Prior Yr or Average of Three Prior Yr P2 ADA | | Current Yr District Ann ADA (includes NPS/LIC, Extended Yr NPS/LCI & Comm.Day Sch) | | Current Yr County Educated Spec.Ed/Community Day Sch. ADA | | Funded ADA |
| A-1 | K-3 | 4,115.14 | | 5.53 | | 0.00 | | 4,120.67 |
| A-2 | 4-6 | 3,149.17 | | 7.88 | | 0.00 | | 3,157.05 |
| A-3 | 7-8 | 2,131.43 | | 13.14 | | 0.00 | | 2,144.57 |
| A-4 | 9-12 | 4,151.77 | | 37.41 | | 39.19 | | 4,228.37 |
| A-5 | Total: | 13,547.50 | | 63.96 | | 39.19 | | 13,650.65 |
| BASE AND AUGMENTATION GRANT: | | | | | | | | |
| Line No. | Grade Span | Prior Year Base Grant Rate | Current Year COLA 5.38% | Current Yr Base Grant Rate after COLA | Current Yr Base Grant Rate After 0% Deficit | Current Year Adjustment | Current Year Base Grant Rate with Adjustment | Current Year Total Base Grant |
| B-1 | K-3 | 8,890 | 478 | 9,369 | 9,369 | \$ 974 | \$ 10,343 | \$ 42,620,063 |
| B-2 | 4-6 | 9,024 | 485 | 9,509 | 9,509 | | \$ 9,509 | \$ 30,020,352 |
| B-3 | 7-8 | 9,291 | 500 | 9,791 | 9,791 | | \$ 9,791 | \$ 20,997,508 |
| B-4 | 9-12 | 10,767 | 579 | 11,346 | 11,346 | \$ 295 | \$ 11,641 | \$ 49,222,427 |
| B-5 | Total Base and Augmentation Grant | | | | | | | \$ 142,860,351 |
| SUPPLEMENTAL AND CONCENTRATION GRANTS: | | | | | | | | |
| D-1 | Prior Prior Year Total Enrollment | | | | | | | 14,542 |
| D-1a | Prior Year Total Enrollment | | | | | | | 14,242 |
| D-1b | Current Year Total Enrollment | | | | | | | 13,942 |
| D-1c | 3-Year Total Enrollment | | | | | | | 42,726 |
| D-2 | Prior Prior Year Total Unduplicated Pupil Count (English Learners, Free or Reduced-Price Meal and Foster Youth) | | | | | | | 10,284 |
| D-2a | Prior Year Total Unduplicated Pupil Count (English Learners, Free or Reduced-Price Meal and Foster Youth) | | | | | | | 10,078 |
| D-2b | Current Year Total Unduplicated Pupil Count (English Learners, Free or Reduced-Price Meal and Foster Youth) | | | | | | | 9,877 |
| D-2c | 3-Year Total Unduplicated Counts | | | | | | | 30,239 |
| D-3 | Three Year Average % of Enrollment Eligible for Supplemental Add-on (D-2c/D-1c) | | | | | | | 70.77% |
| D-4 | Supplemental Add-on (20% x D-3 x B-5) | | | | | | | \$ 20,220,454 |
| D-5 | % of Enrollment Eligible for Concentration Add-on (if D-3<55%, enter 0, D-3 minus 55%) | | | | | | | 15.77% |
| D-6 | Concentration Add-on (65% x D-5 x B-5) | | | | | | | \$ 14,643,900 |

LCFF Calculation Worksheet
(for Informational Purpose Only)

District: Pasadena Unified
Fiscal Year: 2023-24
Period: Budget Projection
State I.D. No.: 64881

| TRANSPORTATION AND TIIG GRANTS: | | |
|---------------------------------|--|----------------|
| E-1 | 2012-13 Transportation Funding Add-on (no COLA) | \$ 3,134,794 |
| E-2 | 2012-13 TIIG Funding Add-on (no COLA) | \$ 1,816,330 |
| E-3 | EC Section 42238.02(h) Add-On (based on 2012-13 Small School District Bus Replacement Program) | \$ - |
| TOTAL LCFF Entitlement/Target | | |
| F-1 | Total LCFF Entitlement/Target (B-5 + D-4 + D-6 + E-1 + E-2) | \$ 182,675,829 |
| H-3 | ERT Funding | \$ - |
| H-4 | Current Year Funding (G-8 + H-2 + H-3) | \$ 182,675,829 |
| STATE AID PORTION | | |
| I-1 | Local Revenue | \$ 96,539,039 |
| I-2 | Gross State Aid (H-4 - I-1) | \$ 86,136,790 |
| I-6 | Estimated EPA | \$ 3,025,192 |
| I-7 | State Aid Portion of LCFF (LCFF Funding - Local Revenue & EPA) (Lines H-4 - I-1 - I-6) | \$ 83,111,598 |
| I-7a | Minimum State Aid Guarantee (for Basic Aid School Districts) | \$ - |

Date Prepared: 5/23/2022
BAS Consultant: Kathy Connell

LCFF Revenue Consultant: Diya Mia
Phone Number: 562-922-6790

LCFF Calculation Worksheet
(for Informational Purpose Only)

District: Pasadena Unified
Fiscal Year: 2024-25
Period: Budget Projection
State I.D. No.: 64881

| ADA CALCULATION | | | | | | | | |
|--|---|---|-------------------------|--|---|---|--|-------------------------------|
| | Grade Span | Greater of Current Yr, Prior Yr or Average of Three Prior Yr P2 ADA | | Current Yr District Ann ADA (includes NPS/LIC, Extended Yr NPS/LCI & Comm.Day Sch) | | Current Yr County Educated Spec.Ed/Community Day Sch. ADA | | Funded ADA |
| A-1 | K-3 | 3,743.29 | | 5.53 | | 0.00 | | 3,748.82 |
| A-2 | 4-6 | 2,892.51 | | 7.88 | | 0.00 | | 2,900.39 |
| A-3 | 7-8 | 2,030.26 | | 13.14 | | 0.00 | | 2,043.40 |
| A-4 | 9-12 | 4,020.40 | | 37.41 | | 39.19 | | 4,097.00 |
| A-5 | Total: | 12,686.46 | | 63.96 | | 39.19 | | 12,789.61 |
| BASE AND AUGMENTATION GRANT: | | | | | | | | |
| Line No. | Grade Span | Prior Year Base Grant Rate | Current Year COLA 4.02% | Current Yr Base Grant Rate after COLA | Current Yr Base Grant Rate After 0% Deficit | Current Year Adjustment | Current Year Base Grant Rate with Adjustment | Current Year Total Base Grant |
| B-1 | K-3 | 9,369 | 377 | 9,745 | 9,745 | \$ 1,014 | \$ 10,759 | \$ 40,333,509 |
| B-2 | 4-6 | 9,509 | 382 | 9,891 | 9,891 | | \$ 9,891 | \$ 28,687,770 |
| B-3 | 7-8 | 9,791 | 394 | 10,185 | 10,185 | | \$ 10,185 | \$ 20,812,037 |
| B-4 | 9-12 | 11,346 | 456 | 11,802 | 11,802 | \$ 307 | \$ 12,109 | \$ 49,610,631 |
| B-5 | Total Base and Augmentation Grant | | | | | | | \$ 139,443,947 |
| SUPPLEMENTAL AND CONCENTRATION GRANTS: | | | | | | | | |
| D-1 | Prior Prior Year Total Enrollment | | | | | | | 14,242 |
| D-1a | Prior Year Total Enrollment | | | | | | | 13,942 |
| D-1b | Current Year Total Enrollment | | | | | | | 13,642 |
| D-1c | 3-Year Total Enrollment | | | | | | | 41,826 |
| D-2 | Prior Prior Year Total Unduplicated Pupil Count (English Learners, Free or Reduced-Price Meal and Foster Youth) | | | | | | | 10,078 |
| D-2a | Prior Year Total Unduplicated Pupil Count (English Learners, Free or Reduced-Price Meal and Foster Youth) | | | | | | | 9,877 |
| D-2b | Current Year Total Unduplicated Pupil Count (English Learners, Free or Reduced-Price Meal and Foster Youth) | | | | | | | 9,679 |
| D-2c | 3-Year Total Unduplicated Counts | | | | | | | 29,634 |
| D-3 | Three Year Average % of Enrollment Eligible for Supplemental Add-on (D-2c/D-1c) | | | | | | | 70.85% |
| D-4 | Supplemental Add-on (20% x D-3 x B-5) | | | | | | | \$ 19,759,207 |
| D-5 | % of Enrollment Eligible for Concentration Add-on (if D-3<55%, enter 0, D-3 minus 55%) | | | | | | | 15.85% |
| D-6 | Concentration Add-on (65% x D-5 x B-5) | | | | | | | \$ 14,366,213 |

LCFF Calculation Worksheet
(for Informational Purpose Only)

District: Pasadena Unified
Fiscal Year: 2024-25
Period: Budget Projection
State I.D. No.: 64881

| TRANSPORTATION AND TIIG GRANTS: | | |
|---------------------------------|--|----------------|
| E-1 | 2012-13 Transportation Funding Add-on (no COLA) | \$ 3,134,794 |
| E-2 | 2012-13 TIIG Funding Add-on (no COLA) | \$ 1,816,330 |
| E-3 | EC Section 42238.02(h) Add-On (based on 2012-13 Small School District Bus Replacement Program) | \$ - |
| TOTAL LCFF Entitlement/Target | | |
| F-1 | Total LCFF Entitlement/Target (B-5 + D-4 + D-6 + E-1 + E-2) | \$ 178,520,491 |
| H-3 | ERT Funding | \$ - |
| H-4 | Current Year Funding (G-8 + H-2 + H-3) | \$ 178,520,491 |
| STATE AID PORTION | | |
| I-1 | Local Revenue | \$ 96,032,910 |
| I-2 | Gross State Aid (H-4 - I-1) | \$ 82,487,581 |
| I-6 | Estimated EPA | \$ 3,025,192 |
| I-7 | State Aid Portion of LCFF (LCFF Funding - Local Revenue & EPA) (Lines H-4 - I-1 - I-6) | \$ 79,462,389 |
| I-7a | Minimum State Aid Guarantee (for Basic Aid School Districts) | \$ - |

Date Prepared: 5/24/2022
BAS Consultant: Kathy Connell

LCFF Revenue Consultant: Diya Mia
Phone Number: 562-922-6790