

# GLENDALE UNIFIED SCHOOL DISTRICT

June 21, 2022

## ACTION REPORT NO. 1

TO: Board of Education

FROM: Dr. Vivian Ekchian, Superintendent

SUBMITTED BY: Deborah Deal, Interim Chief Business and Financial Officer

PREPARED BY: Karineh Savarani, Director, Financial Services  
Craig Larimer, Financial Analyst

SUBJECT: **Adoption of District Budget for 2022-23**

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The Superintendent recommends that the Board of Education adopt the District's 2022-23 Budget as presented.

The 2022-23 Budget provides an initial expenditure plan for the District's instructional and operational programs. The Budget will be revised, as needed, to address changes in priorities. It will also be adjusted to reflect the final State Budget and any additional funding or expenditure changes imposed by the State or Federal governments. Until then, the 2022-23 Adopted Budget is based on the Governor's May Revised Budget Proposal.

### **2022-23 Primary Budget Components and Multi-Year Budget Assumptions**

- The net impact of COLA, UPP and ADA changes, results in projected net revenue increase of \$16.7 million in 2022-23 and an increase of \$7.0 million in 2023-24.
- Net impact of CalSTRS and CalPERS is a \$3.7 million increase in ongoing cost.
- The District's net increase of LCFF from 2021-22 to 2022-23 is \$964 per Average Daily Attendance (ADA).
- Based on the Governor's proposals the District has Statutory COLA of 6.56% for 2022-23, projected 5.38% for 2023-24 and 4.02% for 2024-25 for LCFF.
- The workers compensation rate is budgeted at 1.591% for 2022-23 and 2023-24.
- Health and Welfare for 2022-23 and for the future years remains budgeted at an 8% increase per year.

*To Support Board Priority No. 4 - Maintain District Solvency & Financial Responsibility - Manage district financial resources and facilities to support optimal learning, healthy working conditions, and strong enrollment to ensure long-term stability.*

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- Based on the Governor’s proposals and LACOE’s recommendation, the LCFF is budgeted based on the average of the most recent three years’ Average Daily Attendance (ADA), as well as the augmented COLA adjustment estimated between 3.2% - 3.4%. The augmented COLA is designed to mitigate the increases in pension costs as well as the impact of rising costs for goods and services due to inflation.

Adjustments to the 2022-23 budgets that will be utilizing new assumptions are listed in Attachment F.

As noted earlier, the Governor’s budget will need to be approved by the legislature by June 15, 2022, so there could very well be changes to the budget. Also, there will be some additional changes as the District moves through the implementation of LCAP and the budget.

**2022-23 General Fund Revenue Components**

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

<b>Description</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Combined</b>
Local Control Funding Formula	\$ 265,493,424	\$ -	\$ 265,493,424
Federal Revenues	200,000	23,347,511	23,547,511
Other State Revenues	5,251,298	31,676,588	36,927,886
Other Local Revenues	4,745,703	13,575,821	18,321,524
Other Sources	-	-	-
Contributions to Restricted Programs	(39,356,898)	39,356,898	-
<b>TOTAL</b>	<b>\$ 236,333,527</b>	<b>\$ 107,956,818</b>	<b>\$ 344,290,345</b>

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**2022-23 Operating Expenditure Components**

The General Fund is used for the majority of the functions within the District. As illustrated below, the largest part of the expenditures are salaries and benefits that comprise approximately 88.68% of the District’s unrestricted budget, and approximately 85.49% of the total General Fund budget.

<b>Description</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Combined</b>
Certificated Salaries	\$ 103,682,083	\$ 33,612,403	\$ 137,294,486
Classified Salaries	29,554,106	19,238,355	48,792,461
Benefits	68,413,786	28,825,856	97,239,642
Books and Supplies	4,229,691	5,919,697	10,149,388
Other Operating Expenditures	22,505,826	14,598,776	37,104,602
Capital Outlay	197,395	54,102	251,497
Other Outgo/Indirect Cost	(1,201,597)	1,789,597	588,000
Transfers Out	-	3,842,773	3,842,773
<b>TOTAL</b>	<b>\$ 227,381,290</b>	<b>\$ 107,881,559</b>	<b>\$ 335,262,849</b>

**Unrestricted General Fund 2022-23 Adopted Budget Projected Fund Balance**

Projected Beginning Balance 07/01/22		\$40,151,477
2022-23 Revenues	\$275,690,425	
2022-23 Other Financing Sources/Uses	(\$39,356,898)	
2022-23 Expenditures	<u>(\$227,381,290)</u>	
Surplus/(Deficit)		<u>\$8,952,237</u>
2022-23 Adopted Ending Fund Balance		\$49,103,714
Components of Fund Balance:		
Revolving Cash Reserve	\$70,000	
Stores	\$183,810	
Economic Uncertainties 3% Reserve	\$10,057,885	
Reserve for MAA/Centralized LCAP Carry Over	\$6,724,527	
Reserve for Projected Future Year Carryover 2020-21	\$6,853,282	
Committed	<u>\$25,214,210</u>	
Subtotal of Components		<u>\$49,103,714</u>
Projected Unassigned Balance 6/30/23		\$0

In addition to the Budget Adoption Financial Report, districts are required to furnish a narrative for each fund, a cash flow analysis, criteria and standards review, and a report of Average Daily Attendance (ADA). The financial information and certification form included with this report indicates that **the District will be able to meet its financial obligations for 2022-23, 2023-24 and 2024-25**, only with a \$6.0 million Fiscal Stabilization Plan for 2022-23, and an additional \$16.5 million Fiscal Stabilization Plan in 2023-24.

In 2022-23, the Proposition 98 Reserve level triggers the 10% cap requirements for K-12 funding. To address the reserve cap compliance, the District must commit fund balance amounts above the threshold to address specific obligations such as technology needs, textbook adoption, future pension costs and more. The 2022-23 committed amount is \$25,214,210. A Board Resolution No. 34 was approved at the June 14, 2022 Board meeting.

It is important to note that the 2021-22 ending fund balance will shift again at year end closing. The ending fund balance will increase to reflect carry over funds from categorical programs and school site budgets. Supplemental carry over funds will be provided to the school sites to be used.

### **Maintain District Solvency and Financial Stability Plan**

As outlined in the Fiscal Stabilization Plan as presented to the Board of Education at Second Interim 2021-22, the District is providing reductions in operating costs and other budgetary measures to reduce its projected operating deficit for 2022-23 and the two subsequent fiscal years. In order to build its reserves and to achieve long-term fiscal solvency, the District must address more than the minimum required level of reductions to the operating deficit especially given the current reality of inflation and other factors that may impact future fiscal years.

Details of the Fiscal Stabilization Plan will be adjusted based on the Enacted State Budget and presented at a later date.

### **Risks and Challenges**

- Projecting the budget forward, the Committed Balance in the Unrestricted General Fund is estimated to be a positive \$25.2 million for 2022-23. This is taking into account a budget reduction of \$4.47 million in 2021-22, \$6.0 million in 2022-23, and an additional \$16.5 million in 2023-24. Even if all these budget reductions materialize, the District may have negative balances.

**OTHER FUNDS NARRATIVE**

**Student Activity Special Revenue Fund (08.0)**

The California Department of Education (CDE) has required a special revenue fund to use to account for all the revenue and expenses for all the Associate Student Body (ASB) funds. The Governmental Accounting Standard Board Statement No. 84 (GASB84) was established to improve identification of fiduciary activity reporting by state and local governments. CDE has concluded that ASB activities are not fiduciary and, therefore, need to be included in the District’s financials. As of 2020-21, the District has 16 elementary, 4 middle and 5 high school ASBs. The Student Activity Special Revenue Fund began the fiscal year with a balance of \$2,090,646.

Student Activity Special Revenue - Fund 8		
Adopted Budget		
Fiscal Year 2022-23		
<b>ESTIMATED BEGINNING FUND BALANCE 7/1/2022</b>	\$	2,090,646
Revenues		0
<b>TOTAL FUNDS AVAILABLE</b>	\$	2,090,646
Expenditures		0
<b>ENDING FUND BALANCE 6/30/2023</b>	\$	2,090,646

**Special Education Pass-Through Fund (10.0)**

The CDE has required a special revenue fund for use by the Administrative Unit (AU) of a Special Education Local Area Plan (SELPA) to account for Special Education inter-district pass-through revenues outside the General Fund.

Special Education Pass Through - Fund 10		
Adopted Budget		
Fiscal Year 2022-23		
<b>ESTIMATED BEGINNING FUND BALANCE 7/1/2022</b>	\$	-
Revenues		7,339,967
<b>TOTAL FUNDS AVAILABLE</b>	\$	7,339,967
Expenditures		7,339,967
<b>ENDING FUND BALANCE 6/30/2023</b>	\$	-

**Child Development Fund (12.0)**

This fund is used to account separately for federal, state, and local revenues to operate child development programs. The Child Development Fund generates its revenues from State Preschool apportionments and Child Development parent fees.

All moneys received by the school district for, or from the operation of, child development services covered under the Child Care and Development Services Act (*Education Code* Section 8200 et seq.) shall be deposited into this fund. The moneys may only be used for expenditures for the operation of child development programs. The costs incurred in the maintenance and operation of child development services shall be paid from this fund, with accounting to reflect specific funding sources (*Education Code* Section 8328).

Child Development - Fund 12 Adopted Budget Fiscal Year 2022-23		
<b>ESTIMATED BEGINNING FUND BALANCE 7/1/2022</b>	\$	624,612
Revenues		3,562,546
Other Financing Sources		858,773
<b>TOTAL FUNDS AVAILABLE</b>	\$	5,045,931
Expenditures		4,401,319
<b>ENDING FUND BALANCE 6/30/2023</b>	\$	644,612

**Nutrition Service Fund (13.0)**

The Cafeteria Fund (*Education Code* sections 38090–38093) is used to separately account for federal, state, and local resources to operate the food service program. The Cafeteria Fund generates its revenue from Federal and State Child Nutrition Programs. The District operates the National School Lunch Program and the Breakfast Program. In addition to government funding, revenue is derived from sales of lunches and interest on deposits.

The Cafeteria Special Revenue Fund (Fund 13) shall be used only for those expenditures authorized by the governing board as necessary for the operation of the school district’s food service program (*Education Code* sections 38091 and 38100).

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Nutrition Services - Fund 13		
Adopted Budget		
Fiscal Year 2022-23		
<b>ESTIMATED BEGINNING FUND BALANCE 7/1/2022</b>	\$	1,413,879
Revenues		10,065,749
<b>TOTAL FUNDS AVAILABLE</b>	\$	11,479,628
Expenditures		10,010,749
<b>ENDING FUND BALANCE 6/30/2023</b>	\$	1,468,879

**Deferred Maintenance Fund (14.0)**

This fund is used to account separately for revenues that are restricted or committed for deferred maintenance purposes in accordance with Education Code Section 17582.

Principal revenues and other sources in this fund include LCFF transfers, interest earnings and interfund transfers.

Authorized expenditures may be used for:

- Major repair or replacement of plumbing, heating, air-conditioning, electrical, roofing and floor systems.
- Exterior and interior painting of school buildings.
- The inspection, sampling and analysis of building materials to determine the presence of lead or asbestos-containing materials.
- The encapsulation or removal of materials containing asbestos.

Deferred Maintenance Fund		
Adopted Budget		
Fiscal Year 2022-23		
<b>ESTIMATED BEGINNING FUND BALANCE 7/1/2022</b>	\$	5,476,321
Revenues		90,000
<b>TOTAL FUNDS AVAILABLE</b>	\$	5,566,321
Expenditures		0
<b>ENDING FUND BALANCE 6/30/2023</b>	\$	5,566,321

All projects previously listed as Deferred Maintenance will be charged to the Capital Projects Fund (40.1), and the Measure S Bond Fund (21.2). The fund balance has been earmarked for future year textbook purchases.

### **Building Fund (21.1)**

The Building Fund is used to account separately for proceeds from the sale of bonds (*Education Code* Section 15146) and may not be used for any purposes other than those for which the bonds were issued. Other authorized revenues to the Building Fund (Fund 21) are proceeds from the sale or lease-with option-to-purchase of real property (*Education Code* Section 17462) and revenue from rentals and leases of real property specifically authorized for deposit into the fund by the governing board (*Education Code* Section 41003). Expenditures in the Building Fund are primarily for capital outlay.

Principal revenues and other sources in this fund include rents and leases, interest earnings, proceeds for the sale of bonds and proceeds from the sale or lease-purchase of land and buildings.

### **Clean Renewable Energy Bonds (CREBs) Fund (21.2)**

Clean Renewable Energy Bonds (CREBs) are federal bonds used to finance photovoltaic and water heating installations at rates lower than most tax-exempt municipal bonds. The federal government subsidized the financing by lowering the borrowed interest rate also referred to as *Net Effective Rate* (NER) in the form of federal tax credits.

- In October 2012, \$5.38 million in the second series of CREBs was issued. Due to the nature of tax-exempt bonds, the proceeds are held with a banking entity serving as the “Custodian” and the funds are disbursed to the “District” upon a reimbursement request. Deutsche Bank National Trust Company serves as the “Custodian” for Glendale Unified School District. These bonds will mature in 11 years and are expected to be repaid using redevelopment agency proceeds. The annual payment is estimated at \$320,000 with a NER of 1.24%. This payment will be made from the Capital Projects Fund (40.1).
- In October 2016, \$10.7 million of Clean Renewable Energy Bonds were issued. These bonds will mature in 17 years and are expected to be repaid using redevelopment agency proceeds. The annual payment is estimated at \$872,703, with a NER of 3.43%. This payment will be made from the Capital Projects Fund (40.1).



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Building Fund (Measure S & Clean Renewable Energy Bonds) - Fund 21				
Adopted Budget				
Fiscal Year 2022-23				
		21.1	21.2	Total
<b>ESTIMATED BEGINNING FUND BALANCE 7/1/2022</b>	\$	51,931,423	\$ 74,413	\$ 52,005,836
Revenues		550,000	0	550,000
<b>TOTAL FUNDS AVAILABLE</b>		52,481,423	\$ 74,413	\$ 52,555,836
Expenditures		34,188,555	0	34,188,555
<b>ENDING FUND BALANCE 6/30/2023</b>	\$	18,292,868	\$ 74,413	\$ 18,367,281

**Developer Fee Fund (25.0)**

The Capital Facilities Fund is primarily used to account separately for moneys received from fees levied on developers or other agencies as a condition of approving a development (*Education Code* sections 17620–17626). The authority for these levies may be county/city ordinances (*Government Code* sections 65970–65981) or private agreements between the District and the developer. Interest earned in the Capital Facilities Fund is restricted to that fund (*Government Code* Section 66006). Expenditures in the Capital Facilities Fund are restricted to the purposes specified in *Government Code* sections 65970–65981 or to the items specified in agreements with the developer (*Government Code* Section 66006).

- In December 2009, the District utilized this fund to purchase three properties that were contiguous with the District administration building.

Developer Fee - Fund 25		
Adopted Budget		
Fiscal Year 2022-23		
<b>ESTIMATED BEGINNING FUND BALANCE 7/1/2022</b>	\$	11,535,554
Revenues		1,130,000
<b>TOTAL FUNDS AVAILABLE</b>	\$	12,665,554
Expenditures		530,594
<b>ENDING FUND BALANCE 6/30/2023</b>	\$	12,134,960

**State Building Fund (35.0)**

This fund is established pursuant to *Education Code* Section 17070.43 to receive apportionments from the 1998 State School Facilities Fund (Proposition 1A), the 2002 State

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School Facilities Fund (Proposition 47), the 2004 State School Facilities Fund (Proposition 55), or the 2006 State School Facilities Fund (Proposition 1D) authorized by the State Allocation Board for new school facility construction, modernization projects, and facility hardship grants, as provided in the Leroy F. Greene School Facilities Act of 1998 (*Education Code* Section 17070.10 et seq.). Funding provided by the State Allocation Board for reconstruction of facilities after disasters such as flooding may be deposited to County Schools Facilities Fund.

Typical expenditures in this fund are payments for the costs of site improvements, buildings, building improvements, and furniture and fixtures capitalized as a part of the construction project.

State Building - Fund 35		
Adopted Budget		
Fiscal Year 2022-23		
<b>ESTIMATED BEGINNING FUND BALANCE 7/1/2022</b>	\$	6,429
Revenues		0
<b>TOTAL FUNDS AVAILABLE</b>	\$	6,429
Expenditures		0
<b>ENDING FUND BALANCE 6/30/2023</b>	\$	6,429

**Capital Projects Fund (40.1)**

This fund provides for the accumulation of General Fund moneys for capital outlay purposes in accordance with Education Code Section 42840 and may also be used to account for any other revenues specifically for capital projects that are not restricted to Fund 21, 25, 30, 35 or 49.

Other authorized resources that may be deposited in this fund include proceeds from the sale or lease with option to purchase of real estate and rentals and leases of real property specifically authorized for deposit to the fund by the governing board.

Principal revenues and other sources in the fund include federal, state and local revenues; rentals and leases; interest earnings; other authorized interfund transfers; proceeds for sales and/or lease- purchase of land and buildings; and Federal Emergency Management Act (FEMA.)

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Transfers of moneys from the General Fund to Fund 40 authorized by the governing board must be expended for capital outlay purposes. Salaries of school district employees whose work is directly related to projects financed by Fund 40 revenues are capitalized as a part of the capital facilities project.

**Nutrition Service Capital Outlay Fund (40.2)**

In prior years, the Nutrition Service Program has transferred monies into this fund for capital projects exclusively for child nutrition. Since 2013-14, the revenue source for this fund is interest income.

Capital Projects Fund - Fund 40				
Adopted Budget				
Fiscal Year 2022-23				
		<b>40.1</b>	<b>40.2</b>	<b>Total</b>
<b>ESTIMATED BEGINNING FUND BALANCE 7/1/2022</b>	\$	15,383,817	\$ 710,676	\$ 16,094,493
Revenues		665,000	15,000	680,000
Other Financing Sources		2,984,000	0	2,984,000
<b>TOTAL FUNDS AVAILABLE</b>	\$	19,032,817	\$ 725,676	\$ 19,758,493
Expenditures		6,944,666	203,950	7,148,616
<b>ENDING FUND BALANCE 6/30/2023</b>	\$	12,088,151	\$ 521,726	\$ 12,609,877

**Debt Service Fund (56.0)**

The only revenue source in this fund is interest income. This fund was to be utilized to repay the Certificates of Participation (COPs), the annual payment was approximately \$1.3 million. Given that Measure S paid off this loan, this reserve can now be utilized by the District for major “one-time” expenditures, for example new textbook adoptions. In 2019-20 and 2020-21, a solvency transfer of \$4.5 million was utilized for textbook adoption. The balance in this fund will continue to be used for textbook purchases.

Debt Service - Fund 56	
Adopted Budget	
Fiscal Year 2022-23	
<b>ESTIMATED BEGINNING FUND BALANCE 7/1/2022</b>	\$ 2,475,165
Revenues	60,000
<b>TOTAL FUNDS AVAILABLE</b>	\$ 2,535,165
Expenditures	0
<b>ENDING FUND BALANCE 6/30/2023</b>	\$ 2,535,165

**Self Insured Health Insurance (67.0)**

This fund is used to account separately for moneys received for self-insurance activities from other operating funds of the District. Workers’ Compensation; health and welfare; property and liability insurance activities must be established separately.

District premiums are the major source of revenues for Fund 67.

Expenditures are restricted for insurance purposes and are authorized to be used for claims and estimates of incurred yet unreported claims, administrative costs, deductibles, excess insurance coverages and other related expenditures are accounted for within the separate insurance activity accounts.

**Workers Compensation Fund (67.1)**

This fund was established solely for the purpose of accounting for expenditures related to the workers compensation program. The ASCIP rate for “dollar one” coverage in 2020-21 is 1.675% of salaries.

The expenditures will include the payment to ASCIP for 2021-22 coverage, expenditures related to claims that occurred prior to 2005-06, consultant expenses for claims management, and other related expenses.

**Early Retirement Benefits Fund (67.2)**

This fund was established to set aside funds for the GASB 45 liability. In 2016-17, the rate was 1.298% with no decrease. The rate has remained the same for 2017-18 and 2018-19, 1.298%, and increased to 1.357% for 2019-20, 2020-21, and 2021-22.

	Self Insurance - Fund 67			
	Adopted Budget			
	Fiscal Year 2022-23			
	67.0	67.1	67.2	Total
<b>ESTIMATED BEGINNING</b>				
<b>FUND BALANCE 7/1/2022</b>	\$ 8,834,776	\$ 3,878,541	\$ 928,529	\$ 13,641,846
Revenues	8,970,000	3,291,920	2,642,420	14,904,340
<b>TOTAL FUNDS AVAILABLE</b>	\$ 17,804,776	\$ 7,170,461	\$ 3,570,949	\$ 28,546,186
Expenditures	8,917,000	3,623,897	2,637,420	15,178,317
<b>ENDING FUND BALANCE 6/30/2023</b>	\$ 8,887,776	\$ 3,546,564	\$ 933,529	\$ 13,367,869

**McLennan Trust and Other Scholarships (73.0)**

This fund’s primary source of funding is interest earnings and an occasional donation for a scholarship. Typically, the scholarship donations are managed through the ASB accounts at the high schools. However, if there is a donation that is not directly linked to a school site, it may be deposited into this fund. The only expenditures out of this fund are for student scholarships.

McLennan Trust and Other Scholarship - Fund 73		
Adopted Budget		
Fiscal Year 2022-23		
<b>ESTIMATED BEGINNING FUND BALANCE 7/1/2022</b>	\$	333,397
Revenues		10,100
<b>TOTAL FUNDS AVAILABLE</b>	\$	343,497
Expenditures		9,600
<b>ENDING FUND BALANCE 6/30/2023</b>	\$	333,897

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**2021-22 Estimated Actuals Revenue/2022-23 Adopted Budget Comparison**

<b>Funds</b>	<b>2021-22 Estimated Actuals</b>	<b>2022-23 Adopted Budget</b>	<b>Variance</b>
<b>Restricted and Unrestricted General Fund - 01.0</b>	<b>\$ 389,936,710.00</b>	<b>\$ 344,290,345.00</b>	<b>\$ (45,646,365.00)</b>
Special Education Pass-Through Fund - 10.0	7,339,967.00	7,339,967.00	0.00
Child Development Fund - 12.0	3,280,265.00	3,562,546.00	282,281.00
Nutrition Services Fund - 13.0	9,855,024.00	10,065,749.00	210,725.00
Deferred Maintenance Fund - 14.0	40,000.00	90,000.00	50,000.00
Measure S Building Fund - 21.1	550,000.00	550,000.00	0.00
Clean Renewable Energy Bond Fund - 21.2	0.00	0.00	0.00
Developer Fee Fund - 25.0	1,030,000.00	1,130,000.00	100,000.00
Capital Projects Funds - County Schools Facilities Fund - 35.0	100.00	0.00	(100.00)
Capital Projects Fund - 40.1	517,487.00	665,000.00	147,513.00
Capital Projects Nutrition Services Fund - 40.2	10,000.00	15,000.00	5,000.00
Bond Interest and Redemption Fund (County Administered) - 51.0	18,385,989.00	18,385,989.00	0.00
Debt Service Fund - 56.0	20,000.00	60,000.00	40,000.00
Health and Welfare Fund - 67.0	9,960,000.00	8,970,000.00	(990,000.00)
Workers Compensation Fund - 67.1	3,647,463.00	3,291,920.00	(355,543.00)
Early Retirement Benefits Fund - 67.2	2,592,462.00	2,642,420.00	49,958.00
Mc Lennan and Other Scholarships Trust Fund - 73.0	7,100.00	10,100.00	3,000.00
<b>Total</b>	<b>\$ 447,172,567.00</b>	<b>\$ 401,069,036.00</b>	<b>\$ (46,103,531.00)</b>

**Conclusion**

Certainly, the May Revision brings sufficient funding to the District:

- Proposition 98 has increased
- LCFF Hold Harmless – Use of current year, prior year, or average of the most recent three years’ ADA
- Statutory Cost-of-Living-Adjustment (COLA) 6.56% plus 3% augmented COLA

**Potential Budget Risks and Challenges**

- Inflation
- Stock Market
- Enrollment, ADA and Unduplicated Pupil Percent (UPP), COLA – only increases
- Pending Negotiations
- Health and Welfare contribution 8% per year “off the top” each year (approximately \$3.2 million for 2022-23)

- Ongoing impact of COVID-19 on 2022-23 with depletion of the COVID-19 one-time funding
- Special Education – Mandated Contributions
- Fiscal Stabilization Plan for 2022-23 adjustments

The projection supports that the District **will be able to meet its financial obligations for the current and two subsequent years with a significant expenditure reduction and/or revenue increase plan of \$4.47 million in 2021-22, \$6.0 million for 2022-23, and \$16.5 million for 2023-24.**

### Reference Materials

The following supplemental materials are provided for reference:

- Multi-Year Budget Assumptions – Attachment A
- Board of Education Priorities for 2021-22 – Attachment B
- Tentative Principles for Guiding Budgetary Decisions – Attachment C
- Staffing Ratios – Attachment D
- CBEDS/CALPADS Based Enrollment History – Attachment E
- Proposed Budget Adjustment Impact on Unrestricted General Fund Balance – Attachment F
- Long-Range Financial Projection – Attachment G
- Committed Reserve exceeding minimum Reserve for Economic Uncertainties – Attachment H
- Fund Fiscal Projections – Attachment I (Provided under separate cover)
- District Budget and Certification – Attachment J (Provided under separate cover)

**2022-23 Proposed Budget  
Multi-Year Budget Assumptions**

ATTACHMENT A

Category	2020-21	2021-22	2022-23	2023-24	2024-25
<b>Local Control Funding Formula</b>					
- Projected Net District LCFF Revenue Increase	(\$2,180,253)				
Adopted Budget 2021-22 (June 2021)		\$11,775,769	(\$3,582,648)	\$7,521,478	\$8,927,287
State Budget Adoption		\$11,780,024	(\$3,582,648)	\$7,521,478	\$8,927,287
First Interim		\$11,519,466	(\$6,983,730)	\$1,067,937	\$8,726,471
Second Interim		\$11,523,940	(\$6,584,640)	\$8,579,445	\$9,469,511
Proposed Budget 2022-23 (June 2022)		\$11,350,126	\$16,736,752	\$7,083,478	\$2,673,428
- Revenue Net Percentage Increase	-0.15%	4.80%	9.58%	5.33%	4.12%
- Projected Increase In Funding Per ADA	-\$14	\$461	\$965	\$588	\$479
- Total LCFF Funding Per ADA	\$9,608	\$10,069	\$11,033	\$11,622	\$12,100
<b>- Factors Utilized In Revenue Calculations</b>					
Unduplicated Percentage	53.44%				
Adopted Budget 2021-22 (June 2021)		53.08%	52.59%	52.85%	52.86%
State Budget Adoption		53.08%	52.59%	52.85%	52.86%
First Interim		52.19%	51.18%	50.93%	51.30%
Second Interim		52.20%	51.19%	50.94%	51.36%
Proposed Budget 2022-23 (June 2022)		52.20%	51.18%	51.11%	51.71%
Statutory Cost of Living Adjustment (COLA)	0.00%				
Adopted Budget 2021-22 (June 2021)		5.07%	2.48%	3.11%	3.54%
State Budget Adoption		5.07%	2.48%	3.11%	3.54%
First Interim		5.07%	2.48%	3.11%	3.54%
Second Interim		5.07%	5.33%	3.61%	3.64%
Proposed Budget 2022-23 (June 2022)		5.07%	6.56%	5.38%	4.02%
Augmented Cost of Living Adjustment		0.00%	3.33%	0.00%	0.00%
Revenue ADA (Funded, includes cnty ada)	24,710				
Adopted Budget 2021-22 (June 2021)		24,710	23,794	23,788	23,784
State Budget Adoption		24,710	23,794	23,788	23,784
First Interim		24,723	23,483	22,897	22,897
Second Interim		24,723	22,897	22,897	22,894
Proposed Budget 2022-23 (June 2022)		24,706	24,062	23,454	22,747
Enrollment	24,924				
Adopted Budget 2021-22 (June 2021)		24,563	24,557	24,553	24,551
State Budget Adoption		24,563	24,557	24,553	24,551
First Interim		24,233	23,628	23,628	23,625
Second Interim		24,213	23,628	23,628	23,625
Proposed Budget 2022-23 (June 2022)		24,213	23,628	23,392	23,392
Unduplicated Count - Enrollment	12,979				
Adopted Budget 2021-22 (June 2021)		12,979	12,979	12,979	12,979
State Budget Adoption		12,979	12,979	12,979	12,979
First Interim		12,136	12,136	12,136	12,136
Second Interim		12,136	12,136	12,136	12,136
Proposed Budget 2022-23 (June 2022)		12,136	12,136	12,136	12,136
<b>EMPLOYEE BENEFITS</b>					
- STRS Rates	16.150%	16.920%	19.100%	19.100%	19.100%
- PERS Rates	20.700%	22.910%	25.370%	25.200%	24.600%
- State Unemployment Insurance	0.050%	0.500%	0.500%	0.200%	0.200%
- Workers Compensation	1.693%	1.675%	1.591%	1.591%	1.591%
- Retiree Benefits	1.357%	1.357%	1.357%	1.357%	1.357%
Utilizing Fund #67.1 Balance	---	---	---	---	---
- Health & Welfare Insurance Increase (District-wide)	\$2,482,948	\$400,000	\$3,200,000	\$3,200,000	\$3,200,000



## Attachment B

### Board of Education Priorities

- The Glendale Unified Board of Education has affirmed its commitment to the essential priorities of improving student achievement and maintaining a safe learning environment. The Board recognizes that improving student achievement is a comprehensive TK-12 effort, which encompasses all student groups and subject areas, and that maintaining a safe, orderly learning environment is critical to student success.

#### Priority 1: Maximize Student Achievement

- Close the digital and equity gap.
- Offer robust in-person and independent study learning programs.
- Accelerate learning and improve attendance and engagement.

#### Priority 2: Foster a Positive Culture of Learning

- Ensure equitable teaching and learning opportunities led by excellence.
- Support culturally relevant curriculum that emphasizes inclusion.
- Increase school connectedness for students, parents, and families.

#### Priority 3: Ensure the Health and Safety of Students and Employees

- Strengthen mental health support and programs.
- Ensure best practices for safe and healthy learning environments.
- Support physical, social, and emotional wellbeing.

#### Priority 4: Maintain District Financial Responsibility

- Ensure the fiscal health of the district.
- Implement a fiscal plan to preserve the district resources.
- Plan for the district's future educational and facility needs.

## Principles for Guiding Future Budgetary Decisions

- Maintain competitive salaries and benefits that will enable the District to attract and retain an excellent teaching and support service staff.
- Maintain a balance between current and future-year income and expenditures so as to ensure the long-term financial integrity of the District.
- Recognize that the highest financial priority is directly related to improving student achievement.
- Instructional and support service programs shall be aligned with the Glendale Schools 2015 Strategic Plan and Board of Education identified priorities.
- Recognize that some programs and services may need to be reduced or eliminated. Regularly evaluate all programs and services for cost effectiveness.
- Align resource distribution with accountability for student achievement; the greater the degree of accountability the more direct control the school site should have over the distribution of funding.
- Work to reduce/eliminate the financial impact (encroachment) that various categorical and incentive programs have on the General Fund.
- Recognize that an adequate infrastructure is needed in order to provide a high level of programs and services.
- Ensure that the District is in compliance with state and federal mandates.

2022-23 BUDGET ALLOCATIONS AND STAFFING FORMULAS

ATTACHMENT D

Description	Elementary Schools	Middle Schools	High Schools
<b>Teacher Staffing Ratios (students to teachers)</b>			
Grades TK - K	24.0 : 1 *	n/a	n/a
Grades 1 - 3	24.0 : 1 *	n/a	n/a
Grades 4 - 6	31.9 : 1	n/a	n/a
Grades 7-8 = Ratio and 1 FTE cut per 1000 pupils	n/a	33.3 : 1	n/a
Grades 9-12 = Ratio and 1 FTE cut per 1000 pupils	n/a	n/a	34.3 : 1
<i>* Ratios may be reduced further with categorical funding if available.</i>			
<b>Counselor Staffing Ratio (students to counselors)</b>	n/a	500:1	500:1
<b>Elementary Music Teachers</b>	5.2	n/a	n/a
<b>Library Technicians</b> (resource 00000.0, excludes supplemental program)	n/a	0.75 FTE per school	n/a
<b>School Site Administrative Support</b>			
School Site Principals, Elementary, MS & HS	1 Per School	1 Per School	1 Per School
Asst. Principals, Elementary	700 : 0.5, 800:1	n/a	n/a
Assistant Principals - MS	n/a	750 : 1	n/a
Associate & Assistant Principals -HS	n/a	n/a	700 : 1
<b>School Site Clerical Support (students to clerical support)</b>			
Administrative Secretary (1 per principal)	1	1	1
Elementary Clerks (1 FTE Minimum)	600:1	n/a	n/a
Secondary Clerks = Ratio and 1 FTE cut per school	n/a	300:1	300:1
Plus ASB Support	n/a	1 FTE per school	1 FTE per school
Plus Counseling Support	n/a	1 FTE per school	1 to 2 FTE per school
<b>Clerical Substitutes</b>	HR Administered Central Account	\$795 per Unrest. Clerk FTE	\$795 per Unrest. Clerk FTE
<b>Custodial Staff (students to custodial support)</b>			
Custodial Supervisor	n/a	n/a	1
Lead Custodian	n/a	1	1
Custodian II	1	1	n/a
Custodian I	520:1	390:1	390:1
	+0.5 FTE per campus	+0.5 FTE per campus	+1 for large campus
		+1.5 for gym and locker rooms	+2.5 for gyms, locker rooms and swimming pool
<b>Additional Custodians Due To COVID (may need 20 FTE)</b>	TBD	TBD	TBD
<b>Custodial Overtime</b>	\$ 1 per student	\$ 1 per student	\$ 1 per student
<b>Custodial Supplies</b>	\$11 per student	\$11 per student	\$11 per student
<b>Pool Supplies (Central FASO Account)</b>	n/a	n/a	\$27,000 per year
<b>Instructional Material Support</b>	\$32.50 per student	\$48.50 per student	\$50.50 per student
<b>Summer School Supplies</b>	n/a	\$3 per summer student	\$3 per summer student
<b>Secondary Security Allocations</b>	n/a	\$31.00 per student (base) \$2,000 for summer school \$300 for graduation \$10,800 Supplemental	\$31.00 per student (base) \$8,300 for summer school \$300 for graduation \$21,600 Supplemental
<b>Nurses - Allocate 10.25 FTE under Health Services Department (no formula)</b>			
<b>Elementary Yard Duty Leaders/Aids - One yard duty leader per school, plus yard duty aids according to need.</b>			
<b>Elementary Intervention - \$100,000 proportionally split among ES sites based on ELA/Math FBB, BBASIC, BASIC counts</b>			
<b>Teacher Substitutes - \$2.5 million allocation, Administered by Human Resources Department for personal necessity or illness. (no formula)</b>			
<b>Psychologists - No Formula</b>			

GLENDALE UNIFIED SCHOOL DISTRICT  
CALPADS BASED ENROLLMENT HISTORY

GRADE	2009-10		2010-11		2011-12		2012-13		2015-16		2016-17		2017-18		2018-19		2019-20		2020-21		2021-22		2022-23		2023-24		2024-25		2025-26	
	Enrollment	Actual	Enrollment	Actual	Enrollment	Actual	Enrollment	Actual	Enrollment	Actual	Enrollment	Actual	Enrollment	Actual	Enrollment	Actual	Enrollment	Actual	Enrollment	Actual	Enrollment	Actual	Standard Progression	Hist. Trend Projections	Hist. Trend Projections	Hist. Trend Projections	Hist. Trend Projections	Hist. Trend Projections	Hist. Trend Projections	
TK							90		317		305		330		307		300		246		220	220	219	219	219	219	219	219	219	219
K	1,631	1,749	1,764	1,798	1,916	1,922	1,866	1,882	1,866	1,815	1,822	1,866	1,866	1,866	1,866	1,866	1,866	1,866	1,866	1,866	1,866	1,597	1,581	1,558	1,558	1,563	1,563	1,572	1,572	
1	1,648	1,774	1,811	1,837	1,874	1,944	1,980	1,980	1,980	1,922	1,944	1,970	1,970	1,970	1,970	1,970	1,970	1,970	1,970	1,970	1,970	1,669	1,561	1,558	1,558	1,563	1,563	1,572	1,572	
2	1,735	1,811	1,811	1,899	1,891	1,884	1,884	1,975	1,884	1,961	1,961	1,961	1,961	1,961	1,961	1,961	1,961	1,961	1,961	1,961	1,961	1,669	1,631	1,631	1,631	1,631	1,631	1,631	1,631	
3	1,658	1,754	1,723	1,830	1,937	1,898	1,898	1,917	1,934	1,934	1,934	1,934	1,934	1,934	1,934	1,934	1,934	1,934	1,934	1,934	1,934	1,679	1,643	1,630	1,630	1,630	1,630	1,630	1,630	
Gr TK-3 Total	6,672	6,948	7,167	7,454	7,935	7,953	8,084	8,084	8,075	7,932	7,932	8,075	8,075	8,075	8,075	8,075	8,075	8,075	8,075	8,075	8,075	6,672	6,615	6,523	6,523	6,471	6,471	6,507	6,507	
4	1,791	1,682	1,782	1,752	1,870	1,977	1,910	1,910	1,906	1,955	1,977	1,906	1,906	1,906	1,906	1,906	1,906	1,906	1,906	1,906	1,906	1,765	1,727	1,643	1,643	1,637	1,637	1,637	1,637	
5	1,795	1,850	1,720	1,813	1,969	1,877	1,877	1,877	1,877	1,901	1,877	1,877	1,877	1,877	1,877	1,877	1,877	1,877	1,877	1,877	1,877	1,795	1,756	1,725	1,725	1,651	1,651	1,646	1,646	
6	1,958	1,877	1,943	1,762	1,941	1,976	1,878	1,878	1,944	1,849	1,944	1,944	1,944	1,944	1,944	1,944	1,944	1,944	1,944	1,944	1,944	1,780	1,752	1,756	1,756	1,731	1,731	1,658	1,658	
Gr 4-6 Total	5,444	5,409	5,445	5,327	5,780	5,830	5,774	5,774	5,741	5,705	5,830	5,741	5,741	5,741	5,741	5,741	5,741	5,741	5,741	5,741	5,741	5,340	5,235	5,124	5,124	5,019	5,019	4,876	4,876	
TOTAL ELEMENTARY	12,216	12,357	12,612	12,781	13,715	13,783	13,858	13,858	13,816	13,637	13,637	13,816	13,816	13,816	13,816	13,816	13,816	13,816	13,816	13,816	13,816	12,102	11,850	11,647	11,647	11,490	11,490	11,383	11,383	
7	2,123	2,022	1,896	1,920	1,820	1,921	1,929	1,929	1,820	1,827	1,827	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,790	1,750	1,745	1,745	1,766	1,766	1,742	1,742	
8	2,085	2,136	2,063	1,922	1,869	1,855	1,929	1,929	1,928	1,799	1,855	1,928	1,928	1,928	1,928	1,928	1,928	1,928	1,928	1,928	1,928	1,717	1,679	1,743	1,743	1,756	1,756	1,776	1,776	
Gr 7-8 Total	4,208	4,158	3,959	3,842	3,689	3,776	3,858	3,858	3,748	3,626	3,776	3,748	3,748	3,748	3,748	3,748	3,748	3,748	3,748	3,748	3,748	3,507	3,429	3,488	3,488	3,522	3,522	3,518	3,518	
TOTAL K-8	16,424	16,575	16,571	16,623	17,404	17,559	17,716	17,716	17,564	17,263	17,263	17,564	17,564	17,564	17,564	17,564	17,564	17,564	17,564	17,564	17,564	15,609	15,279	15,135	15,135	15,012	15,012	14,901	14,901	
9	2,282	2,167	2,168	2,090	1,886	1,933	1,878	1,878	1,894	1,898	1,933	1,894	1,894	1,894	1,894	1,894	1,894	1,894	1,894	1,894	1,894	1,655	1,618	1,674	1,674	1,753	1,753	1,767	1,767	
10	2,246	2,317	2,180	2,187	1,984	1,876	1,930	1,930	1,879	1,865	1,876	1,879	1,879	1,879	1,879	1,879	1,879	1,879	1,879	1,879	1,879	1,717	1,679	1,612	1,612	1,684	1,684	1,767	1,767	
11	2,218	2,168	2,202	2,096	1,883	1,892	1,822	1,822	1,843	1,820	1,892	1,843	1,843	1,843	1,843	1,843	1,843	1,843	1,843	1,843	1,843	1,704	1,666	1,673	1,673	1,621	1,621	1,693	1,693	
12	2,269	2,123	2,082	2,117	1,897	1,842	1,830	1,830	1,715	1,746	1,842	1,715	1,715	1,715	1,715	1,715	1,715	1,715	1,715	1,715	1,715	1,765	1,725	1,660	1,660	1,684	1,684	1,630	1,630	
Gr 9-12 Total	9,015	8,775	8,632	8,490	7,650	7,543	7,460	7,460	7,331	7,329	7,543	7,331	7,331	7,331	7,331	7,331	7,331	7,331	7,331	7,331	7,329	6,841	6,688	6,619	6,619	6,742	6,742	6,853	6,853	
DHS/A/G/IS/Jw/Online&c	426	401	358	355	305	301	273	273	273	296	301	273	273	273	273	273	273	273	273	273	273	1,003	1,003	980	980	980	980	980	980	
TOTAL SECONDARY	13,649	13,334	12,949	12,687	11,644	11,620	11,591	11,591	11,352	11,251	11,251	11,352	11,352	11,352	11,352	11,352	11,352	11,352	11,352	11,352	11,251	11,120	11,087	11,087	11,244	11,244	11,351	11,351		
Elem and Sec. Subtotal	25,865	25,691	25,561	25,468	25,359	25,403	25,449	25,449	25,168	24,888	24,888	25,168	25,168	25,168	25,168	25,168	25,168	25,168	25,168	25,168	25,168	23,453	22,970	22,734	22,734	22,734	22,734	22,734	22,734	
Special Education	794	702	689	726	760	672	622	622	620	640	672	620	620	620	620	620	620	620	620	620	620	673	658	658	658	658	658	658	658	
DISTRICT TOTAL	26,659	26,393	26,250	26,194	26,119	26,075	26,071	26,071	25,788	25,528	24,924	25,788	25,788	25,788	25,788	25,788	25,788	25,788	25,788	25,788	25,788	24,126	23,628	23,392	23,392	23,392	23,392	23,392	23,392	
Increase/Decrease	-85	-266	-143	-56	-63	-44	-4	-4	-283	-260	-604	-604	-604	-604	-604	-604	-604	-604	-604	-604	-604	-87	-585	-236	-236	0	0	0	0	
Percent	-0.32%	-1.00%	-0.54%	-0.21%	-0.24%	-0.17%	-0.02%	-0.02%	-1.09%	-1.01%	-2.37%	-2.37%	-2.37%	-2.37%	-2.37%	-2.37%	-2.37%	-2.37%	-2.37%	-2.37%	-2.37%	-0.36%	-2.42%	-1.00%	-1.00%	0.00%	0.00%	0.00%	0.00%	

City of Glendale	Population and Housing Trends	Population *	Housing Units *	Vacancy Rate *	* Source is City of Glendale
		191,719	76,269	5.2%	
		192,916	76,355	5.0%	
		201,705	78,726	5.1%	
		205,536	80,176	5.1%	
		200,889	76,256	4.9%	
		194,119	76,360	5.0%	
		189,953	77,782	4.9%	
		201,705	78,726	5.1%	
		205,536	80,176	5.1%	

**Budget Adjustment Impact on Unrestricted General Fund Ending Balance**  
**2021-22 Estimated Actuals & 2022-23 Proposed Budget**  
**As of 06/07/2022**

Major Changes	2020-21	2021-22	2022-23	2023-24	2024-25
<b>Adopted Budget 2021-22 Ending Balance</b>	\$ 33,643,286	\$ 27,421,058	\$ 23,099,334	\$ 23,249,814	\$ 29,217,679
<b>Adjustment For Unaudited Actual 2020-21 Ending Balance</b>	\$ 13,694,765	\$ 13,694,765	\$ 13,694,765	\$ 13,694,765	\$ 13,694,765
<b>Revised 2021-22 Ending Balance Reflecting Above Adjustment</b>	\$ 47,338,051	\$ 41,115,823	\$ 36,794,099	\$ 36,944,579	\$ 42,912,444
<b>Initial Adjustments (After Governor Signed State Budget) --- (Part Of First Interim Adjustments)</b>					
2021-22 Increase in Special Education State Funding (reduced encroachment)		\$ 2,174,443	\$ 2,174,443	\$ 2,174,443	\$ 2,174,443
Reduced Lottery Funding		\$ (71,000)	\$ (71,000)	\$ (71,000)	\$ (71,000)
<b>First Interim Adjustments (continued)</b>					
Revised LCFF Funding Variables		\$ (260,558)	\$ (3,661,640)	\$ (10,115,181)	\$ (10,315,997)
Carry-Over From Prior Year		\$ (9,363,250)	\$ -	\$ -	\$ -
Projected Trash Disposal Cost Increase		\$ (670,062)	\$ (670,062)	\$ (670,062)	\$ (670,062)
Projected New Coordinator - Educational Services		\$ (189,339)	\$ (189,339)	\$ (189,339)	\$ (189,339)
Projected Revised Unrestricted Lottery Income		\$ 384,755	\$ 384,755	\$ 384,755	\$ 384,755
Projected Interfund Transfer of GHS Chiller Project Rebate to Fund 21.1		\$ (7,877)	\$ -	\$ -	\$ -
Misc. Adjustments		\$ 47,352	\$ -	\$ -	\$ -
2023-24 Classified Staffing Cost Increase --- Covid Funding Ends		\$ -	\$ -	\$ (1,650,000)	\$ (1,650,000)
2023-24 Management Staffing Cost Increase --- Covid Funding Ends		\$ -	\$ -	\$ -	\$ -
Covid Funds End - 23/24 Teacher Staff Cost Increase (40 FTE block sched. & 30 FTE no splits)		\$ -	\$ -	\$ (7,050,000)	\$ (7,050,000)
<b>2022-23 PROJECTED FISCAL STABILIZATION PLAN</b>					
Reversal Of 2022-23 Fiscal Stabilization Plan "Placeholder" (budget adoption)			\$ (14,000,000)	\$ (14,000,000)	\$ (14,000,000)
?..??% reduction in non-site department budgets (supply, services, conferences, etc.)			\$ -	\$ -	\$ -
Reduce annual increase in projected H&W rates from +8% (May 2022); 1%=\$300,000			\$ -	\$ -	\$ -
Elementary Teacher FTE reduction due to declining enrollment (22/23 -2.50%)			\$ 4,000,000	\$ 4,000,000	\$ 4,000,000
Middle School Teacher FTE reduced due to declining enroll. (22/23 -2.50%, block sched impact covered separately)			\$ 1,200,000	\$ 1,200,000	\$ 1,200,000
High School Teacher FTE reduced due to declining enroll. (22/23 -2.50%, block sched impact covered separately)			\$ 800,000	\$ 800,000	\$ 800,000
2022-23 Adjust Classified Staffing due to delining enrollment			\$ -	\$ -	\$ -
2022-23 Adjust Management Staffing due to delining enrollment			\$ -	\$ -	\$ -
2022-23 TBD - Additional budget reductions as needed			\$ -	\$ -	\$ -
<b>2023-24 PROJECTED FISCAL STABILIZATION PLAN "PLACE HOLDER"</b>					
			\$ -	\$ 23,500,000	\$ 23,500,000
<b>Second Interim Adjustments</b>					
<b>2023-24 PROJECTED FISCAL STABILIZATION PLAN (Adjustments made in 2nd Interim to 1st Interim entries above. Done in response to increased COLA in</b>					
"Reversal" 2023-24 PROJECTED FISCAL STABILIZATION PLAN (in 1st Interim)			\$ -	\$ (23,500,000)	\$ (23,500,000)
"REVISED" 2023-24 Fiscal Stabilization Plan "Placeholder"			\$ -	\$ 16,500,000	\$ 16,500,000
Revised LCFF Funding Variables	\$ 4,474	\$ 403,564	\$ 7,915,072	\$ 8,658,112	
2021-22 One-Time Projected Actuals vs. Budget Savings (assigned)	\$ 6,853,282	\$ -	\$ -	\$ -	\$ -
2021-22 One-Time Projected Actuals vs. Budget Savings (unassigned)	\$ 378,207	\$ -	\$ -	\$ -	\$ -
Special Education Disproportionality Program Appropriation	\$ -	\$ (350,000)	\$ (350,000)	\$ (350,000)	\$ (350,000)
Election Costs (paid in 2022-23)	\$ -	\$ (700,000)	\$ -	\$ -	\$ -
Gifted and Talented Education	\$ (100,000)	\$ (100,000)	\$ (100,000)	\$ (100,000)	\$ (100,000)
Violence Prevention (Guard)	\$ (67,800)	\$ (67,800)	\$ (67,800)	\$ (67,800)	\$ (67,800)
Misc. Adjustments	\$ (8,721)	\$ -	\$ -	\$ -	\$ -
<b>End of Year Adjustments</b>					
Revised LCFF Funding Variables (reflects 2022-23 6.56% COLA & 1% 2023-24 enrollment drop, flat there	\$ (173,814)	\$ 23,147,578	\$ 21,651,611	\$ 14,855,528	
Projected Trash Disposal Cost Increase - Offset To Reduce 1st Interim Cost Increase Above	\$ 420,062	\$ 420,062	\$ 420,062	\$ 420,062	\$ 420,062
Projected Health and Welfare Cost Increase	\$ -	\$ (610,000)	\$ (1,205,000)	\$ (1,830,000)	\$ (1,830,000)
2022-23 CTE Program Teacher Increase (2.2 FTE)	\$ -	\$ (229,288)	\$ -	\$ -	\$ -
MYP Adjustments - State & Local Revenues	\$ (314,500)	\$ 2,092,688	\$ 2,528,048	\$ 3,004,631	
MYP Adjustments - Election Costs Every Two Years	\$ -	\$ (700,000)	\$ -	\$ (700,000)	\$ (700,000)
MYP Adjustments - Enrollment Drop Impact to Teacher FTE (out years)	\$ -	\$ -	\$ 605,598	\$ 561,395	
MYP Adjustments - CPI Inflation On Supplies & Services	\$ -	\$ -	\$ (758,335)	\$ (1,208,965)	
GTA, CSEA & GSMA Potential Settlements (2020-21, 2021-22, 2022-23)			???	???	???
Current Year Impact	\$ -	\$ (964,346)	\$ 13,273,961	\$ 21,952,872	\$ 14,355,763
Cumulative Impact to Ending Balance	\$ -	\$ (964,346)	\$ 12,309,615	\$ 34,262,487	\$ 48,618,250
<b>Adjusted Ending Balance Projection</b>	<b>\$ 47,338,051</b>	<b>\$ 40,151,477</b>	<b>\$ 49,103,714</b>	<b>\$ 71,207,066</b>	<b>\$ 91,530,694</b>
<b>Assigned and Restricted Balances:</b>					
Revolving Cash	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000
Stores	\$ 183,810	\$ 183,810	\$ 183,810	\$ 183,810	\$ 183,810
Prepaid Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
3% Mandated Reserve for Economic Uncertainties	\$ 10,533,577	\$ 11,265,375	\$ 10,057,885	\$ 9,652,211	\$ 9,694,916
Reserve For Future LACOE System Charges	\$ 280,000	\$ -	\$ -	\$ -	\$ -
Reserve for 2020-21 Carry-Overs & MAA	\$ 15,315,799	\$ 6,724,527	\$ 6,724,527	\$ 6,724,527	\$ 6,724,527
Projected End of Year 2021-22 Carry-over	\$ -	\$ 6,853,282	\$ 6,853,282	\$ 6,853,282	\$ 6,853,282
Reserve for One-Time 2017-18 Discretionary Funding Carry-Over	\$ 771,978	\$ -	\$ -	\$ -	\$ -
<b>Committed</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 25,214,210</b>	<b>\$ 47,723,236</b>	<b>\$ 68,004,159</b>
<b>Unassigned Balance</b>	<b>\$ 20,182,887</b>	<b>\$ 15,054,483</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**GENERAL FUND**  
**Unrestricted Program Only**  
**REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE**

Long Range Financial Projection (V7)

Description	Account Codes	Base Year 2022/23	Proj. 1 2023/24	Proj. 2 2024/25	Proj. 3 2025/26	Proj. 4 2026/27	Proj. 5
<b>A. REVENUES</b>							
1) Revenue Limit Sources	8010-8099	265,493,424	272,576,902	275,250,330	285,038,371	284,020,825	0
2) Federal Revenues	8100-8299	200,000	200,000	200,000	200,000	200,000	0
3) Other State Revenues	8300-8599	5,251,298	5,233,607	5,281,646	5,331,160	5,382,466	0
4) Other Local Revenues	8600-8799	4,745,703	4,805,771	4,844,641	4,891,117	4,938,666	0
5) TOTAL REVENUES		275,690,425	282,816,280	285,576,617	295,460,648	294,541,957	0
<b>B. EXPENDITURES</b>							
1) Certificated Salaries	1000-1999	103,682,083	108,499,227	108,629,573	108,299,303	107,919,476	0
2) Classified Salaries	2000-2999	29,554,106	30,769,436	30,769,436	30,769,436	30,769,436	0
3) Employee Benefits	3000-3999	68,413,786	72,646,653	75,187,540	78,799,123	79,706,828	0
4) Books and Supplies	4000-4999	4,229,691	4,242,348	4,325,922	4,425,851	4,528,088	0
5) Services, Other Operatin Expense	5000-5999	22,505,826	22,609,411	23,957,291	23,986,592	25,441,533	0
6) Capital Outlay	6000-6999	197,395	294,356	300,155	307,089	314,183	0
7) Other Outgo	7100-7299	220,000	220,000	220,000	220,000	220,000	0
8) Direct Support/Indirect Cost	7300-7399	(1,421,597)	(1,334,876)	(1,291,903)	(1,271,924)	(1,262,644)	0
9) TOTAL EXPENDITURES		227,381,290	237,946,555	242,098,014	245,535,470	247,636,900	0
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>							
		48,309,135	44,869,725	43,478,603	49,925,178	46,905,057	0
<b>D. OTHER FINANCING SOURCES/USES</b>							
1) Interfund Transfers							
a) Transfers In	8910-8929	0	0	0	0	0	0
b) Transfers Out	7610-7629	0	0	0	0	0	0
2) Other Sources	8930-8979	0	0	0	0	0	0
Other Uses	7630-7699	0	(16,500,000)	(16,500,000)	(16,500,000)	(16,500,000)	0
3) Contributions to Restrict Programs	8980-8999	(39,356,898)	(39,266,373)	(39,654,975)	(39,301,426)	(40,950,961)	0
4) TOTAL, OTHER SOURCES/USES		(39,356,898)	(22,766,373)	(23,154,975)	(22,801,426)	(24,450,961)	0

**GENERAL FUND**  
**Unrestricted Program Only**  
**REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE**

Long Range Financial Projection (V7)

Description	Account Codes	Base Year 2022/23	Proj. 1 2023/24	Proj. 2 2024/25	Proj. 3 2025/26	Proj. 4 2026/27	Proj. 5
<b>E. NET INCREASE (DECREASE)</b>							
<b>IN FUND BALANCE</b>							
What If? Sources		0	0	0	0	0	0
What If? Uses		0	0	0	0	0	0
Total (What If + C + D4)		8,952,237	22,103,352	20,323,628	27,123,752	22,454,096	0
<b>F. FUND BALANCE, RESERVES</b>							
1) Beginning Balance		40,151,477	49,103,714	71,207,066	91,530,694	118,654,446	0
a) Adjustments		0	0	0	0	0	0
b) Net Beginning Balance		40,151,477	49,103,714	71,207,066	91,530,694	118,654,446	0
2) Ending Balance (E + F1b)		49,103,714	71,207,066	91,530,694	118,654,446	141,108,542	0
<b>COMPONENTS OF ENDING FUND BALANCE</b>							
a) Reserved Amounts							
Revolving Cash	9711	70,000	70,000	70,000	70,000	70,000	0
Stores	9712	183,810	183,810	183,810	183,810	183,810	0
Other, Prepay, Etc.	9719	0	0	0	0	0	0
General Reserve	9730	0	0	0	0	0	0
Legally Restricted Balances	9740	0	0	0	0	0	0
b) Designated Amounts							
For Economic							
Uncertainties	9770	10,057,885	9,652,211	9,694,916	9,756,248	9,867,044	0
Other Designated	9780	13,577,809	13,577,809	13,577,809	13,577,809	13,577,809	0
	97yy	25,214,210	47,723,236	68,004,159	95,066,579	117,409,879	0
c) FREE Balance	9790	0	0	0	0	0	0
d) (DEFICIT) Balance	9790	0	0	0	0	0	0

**GENERAL FUND**  
**Restricted Program Only**  
**REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE**

Long Range Financial Projection (V7)

Description	Account Codes	Base Year 2022/23	Proj. 1 2023/24	Proj. 2 2024/25	Proj. 3 2025/26	Proj. 4 2026/27	Proj. 5
<b>A. REVENUES</b>							
1) Revenue Limit Sources	8010-8099	0	0	0	0	0	0
2) Federal Revenues	8100-8299	23,347,511	14,336,527	14,336,527	14,336,527	14,336,527	0
3) Other State Revenues	8300-8599	31,676,588	25,947,431	26,668,829	27,412,378	28,182,843	0
4) Other Local Revenues	8600-8799	13,575,821	13,575,821	13,575,821	13,575,821	13,575,821	0
5) TOTAL REVENUES		68,599,920	53,859,779	54,581,177	55,324,726	56,095,191	0
<b>B. EXPENDITURES</b>							
1) Certificated Salaries	1000-1999	33,612,403	31,151,228	30,267,547	29,944,504	30,678,326	0
2) Classified Salaries	2000-2999	19,238,355	18,196,028	17,894,974	17,664,936	17,759,502	0
3) Employee Benefits	3000-3999	28,825,856	26,692,035	26,071,150	25,659,706	26,622,140	0
4) Books and Supplies	4000-4999	5,919,697	5,047,025	4,636,349	4,445,556	4,356,933	0
5) Services, Other Operatin Expense	5000-5999	14,598,776	14,392,492	14,291,558	14,244,610	14,222,802	0
6) Capital Outlay	6000-6999	54,102	54,406	54,409	54,409	54,409	0
7) Other Outgo	7100-7299	809,000	757,651	732,562	720,908	715,494	0
8) Direct Support/Indirect Cost	7300-7399	980,597	893,876	850,903	830,924	821,644	0
9) TOTAL EXPENDITURES		104,038,786	97,184,741	94,799,452	93,565,553	95,231,250	0
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>							
		(35,438,866)	(43,324,962)	(40,218,275)	(38,240,827)	(39,136,059)	0
<b>D. OTHER FINANCING SOURCES/USES</b>							
1) Interfund Transfers							
a) Transfers In	8910-8929	0	0	0	0	0	0
b) Transfers Out	7610-7629	3,842,773	3,109,062	2,766,413	2,607,253	2,533,322	0
2) Other Sources	8930-8979	0	0	0	0	0	0
Other Uses	7630-7699	0	0	0	0	0	0
3) Contributions to Restrict Programs	8980-8999	39,356,898	39,266,373	39,654,975	39,301,426	40,950,961	0
4) TOTAL, OTHER SOURCES/USES		35,514,125	36,157,311	36,888,562	36,694,173	38,417,639	0



**GENERAL FUND**  
**Restricted Program Only**  
**REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE**

Long Range Financial Projection (V7)

Description	Account Codes	Base Year 2022/23	Proj. 1 2023/24	Proj. 2 2024/25	Proj. 3 2025/26	Proj. 4 2026/27	Proj. 5
<b>E. NET INCREASE (DECREASE)</b>							
<b>IN FUND BALANCE</b>							
What If? Sources		0	0	0	0	0	0
What If? Uses		0	0	0	0	0	0
Total (What If + C + D4)		75,259	(7,167,651)	(3,329,713)	(1,546,654)	(718,420)	0
<b>F. FUND BALANCE, RESERVES</b>							
1) Beginning Balance		37,380,930	37,456,189	30,288,538	26,958,825	25,412,171	0
a) Adjustments		0	0	0	0	0	0
b) Net Beginning Balance		37,380,930	37,456,189	30,288,538	26,958,825	25,412,171	0
2) Ending Balance (E + F1b)		37,456,189	30,288,538	26,958,825	25,412,171	24,693,751	0
<b>COMPONENTS OF ENDING FUND BALANCE</b>							
a) Reserved Amounts							
Revolving Cash	9711	0	0	0	0	0	0
Stores	9712	0	0	0	0	0	0
Other, Prepay, Etc.	9719	0	0	0	0	0	0
General Reserve	9730	0	0	0	0	0	0
Legally Restricted Balances	9740	37,456,189	30,288,538	26,958,825	25,412,171	24,693,751	0
b) Designated Amounts							
For Economic Uncertainties	9770	0	0	0	0	0	0
Other Designated	9780	0	0	0	0	0	0
	97yy	0	0	0	0	0	0
c) FREE Balance	9790	0	0	0	0	0	0
d) (DEFICIT) Balance	9790	0	0	0	0	0	0

**GENERAL FUND**  
**Unrestricted And Restricted**  
**REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE**

Long Range Financial Projection (V7)

Description	Account Codes	Base Year 2022/23	Proj. 1 2023/24	Proj. 2 2024/25	Proj. 3 2025/26	Proj. 4 2026/27	Proj. 5
<b>A. REVENUES</b>							
1) Revenue Limit Sources	8010-8099	265,493,424	272,576,902	275,250,330	285,038,371	284,020,825	0
2) Federal Revenues	8100-8299	23,547,511	14,536,527	14,536,527	14,536,527	14,536,527	0
3) Other State Revenues	8300-8599	36,927,886	31,181,038	31,950,475	32,743,538	33,565,309	0
4) Other Local Revenues	8600-8799	18,321,524	18,381,592	18,420,462	18,466,938	18,514,487	0
5) TOTAL REVENUES		344,290,345	336,676,059	340,157,794	350,785,374	350,637,148	0
<b>B. EXPENDITURES</b>							
1) Certificated Salaries	1000-1999	137,294,486	139,650,455	138,897,120	138,243,807	138,597,802	0
2) Classified Salaries	2000-2999	48,792,461	48,965,464	48,664,410	48,434,372	48,528,938	0
3) Employee Benefits	3000-3999	97,239,642	99,338,688	101,258,690	104,458,829	106,328,968	0
4) Books and Supplies	4000-4999	10,149,388	9,289,373	8,962,271	8,871,407	8,885,021	0
5) Services, Other Operatin Expense	5000-5999	37,104,602	37,001,903	38,248,849	38,231,202	39,664,335	0
6) Capital Outlay	6000-6999	251,497	348,762	354,564	361,498	368,592	0
7) Other Outgo	7100-7299	1,029,000	977,651	952,562	940,908	935,494	0
8) Direct Support/indirect Cost	7300-7399	(441,000)	(441,000)	(441,000)	(441,000)	(441,000)	0
9) TOTAL EXPENDITURES		331,420,076	335,131,296	336,897,466	339,101,023	342,868,150	0
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>							
		12,870,269	1,544,763	3,260,328	11,684,351	7,768,998	0
<b>D. OTHER FINANCING SOURCES/USES</b>							
1) Interfund Transfers							
a) Transfers In	8910-8929	0	0	0	0	0	0
b) Transfers Out	7610-7629	3,842,773	3,109,062	2,766,413	2,607,253	2,533,322	0
2) Other Sources	8930-8979	0	0	0	0	0	0
Other Uses	7630-7699	0	(16,500,000)	(16,500,000)	(16,500,000)	(16,500,000)	0
3) Contributions to Restrict Programs	8980-8999	0	0	0	0	0	0
4) TOTAL, OTHER SOURCES/USES		(3,842,773)	13,390,938	13,733,587	13,892,747	13,966,678	0

**GENERAL FUND**  
**Unrestricted And Restricted**  
**REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE**

Long Range Financial Projection (V7)

Description	Account Codes	Base Year 2022/23	Proj. 1 2023/24	Proj. 2 2024/25	Proj. 3 2025/26	Proj. 4 2026/27	Proj. 5
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE</b>							
What If? Sources		0	0	0	0	0	0
What If? Uses		0	0	0	0	0	0
Total (What If + C + D4)		9,027,496	14,935,701	16,993,915	25,577,098	21,735,676	0
<b>F. FUND BALANCE, RESERVES</b>							
1) Beginning Balance		77,532,407	86,559,903	101,495,604	118,489,519	144,066,617	0
a) Adjustments		0	0	0	0	0	0
b) Net Beginning Balance		77,532,407	86,559,903	101,495,604	118,489,519	144,066,617	0
2) Ending Balance (E + F1b)		86,559,903	101,495,604	118,489,519	144,066,617	165,802,293	0
<b>COMPONENTS OF ENDING FUND BALANCE</b>							
a) Reserved Amounts							
Revolving Cash	9711	70,000	70,000	70,000	70,000	70,000	0
Stores	9712	183,810	183,810	183,810	183,810	183,810	0
Other, Prepay, Etc.	9719	0	0	0	0	0	0
General Reserve	9730	0	0	0	0	0	0
Legally Restricted Balances	9740	37,456,189	30,288,538	26,958,825	25,412,171	24,693,751	0
b) Designated Amounts							
For Economic Uncertainties	9770	10,057,885	9,652,211	9,694,916	9,756,248	9,867,044	0
Other Designated	9780	13,577,809	13,577,809	13,577,809	13,577,809	13,577,809	0
	97yy	25,214,210	47,723,236	68,004,159	95,066,579	117,409,879	0
c) FREE Balance	9790	0	0	0	0	0	0
d) (DEFICIT) Balance	9790	0	0	0	0	0	0

GLENDALE UNIFIED SCHOOL DISTRICT

ATTACHMENT H

2022-23 Proposed Budget

Committed Reserve Calculation - Reserve Exceeding Minimum REU

Per Education Code Section 42127(a)(2)(B), the following reserve exceeding minimum Reserve for Economic Uncertainties was presented at a public hearing on June 14, 2022 and to be Adopted on June 21, 2022.

Committed Calculation	2022-23	2023-24	2024-25	2025-26	2026-27
Unrestricted + Restricted General Fund (Part B + Other Uses Expenses)	\$335,262,849	\$321,740,358	\$323,163,879	\$325,208,276	\$328,901,472
(a) Unrestricted General Fund Ending Balance	\$49,103,713	\$71,207,066	\$91,530,694	\$118,654,446	\$141,108,542
(b) Minus 10% Reserve Cap (10% x Total Gen.Fund Expense)	(\$33,526,285)	(\$32,174,036)	(\$32,316,388)	(\$32,520,828)	(\$32,890,147)
(c) Net = ( a minus b )	\$15,577,429	\$39,033,030	\$59,214,306	\$86,133,618	\$108,218,395
Revolving Cash	\$70,000	\$70,000	\$70,000	\$70,000	\$70,000
Warehouse Stores	\$183,810	\$183,810	\$183,810	\$183,810	\$183,810
<b>Committed Amt (line c above + zero out Unapprop. Amt)</b>	<b>\$25,214,209</b>	<b>\$47,723,236</b>	<b>\$68,004,159</b>	<b>\$95,066,579</b>	<b>\$117,409,879</b>
Assignments	\$13,577,809	\$13,577,809	\$13,577,809	\$13,577,809	\$13,577,809
Reserve for Economic Uncertainties	\$10,057,885	\$9,652,211	\$9,694,916	\$9,756,248	\$9,867,044
Unappropriated Amount	\$0	\$0	\$0	\$0	\$0
Total Components of Ending Balance	\$49,103,713	\$71,207,066	\$91,530,694	\$118,654,446	\$141,108,542

**GLENDALE UNIFIED SCHOOL DISTRICT**  
**2021-22 Estimated Actuals**  
**Unrestricted General Fund - Fund #01.0**

	2017-18 Audited Actuals	2018-19 Audited Actuals	2019-20 Audited Actuals	2020-21 Audited Actuals	2021-22 Estimated Actuals	2022-23 Proposed Budget
<b>LCFF/Revenue Limit</b>						
LCFF/Base Revenue Limit	219,410,004	234,321,786	239,582,606	237,539,776	248,756,672	265,493,424
State Deficit	0	0	0	0	0	0
Sub-total	219,410,004	234,321,786	239,582,606	237,539,776	248,756,672	265,493,424
Unemployment Insurance Adjustment	0	0	0	0	0	0
Summer School (moved to Other State in 07/08)	0	0	0	0	0	0
Minimum Teacher Salary (moved to base in 10/11)	0	0	0	0	0	0
Continuation/Community Day School Adjustment	0	0	0	0	0	0
PERS Reduction	0	0	0	0	0	0
Continuation Ed Transfer	0	0	0	0	0	0
Community Day School Transfer	0	0	0	0	0	0
Special Ed Transfer	0	0	0	0	0	0
PERS Reduction Transfers	0	0	0	0	0	0
Prior Year Adjustment, County Transfers & Misc.	0	0	0	0	0	0
<b>Total LCFF/Revenue Limit</b>	<b>219,410,004</b>	<b>234,321,786</b>	<b>239,582,606</b>	<b>237,539,776</b>	<b>248,756,672</b>	<b>265,493,424</b>
<b>Federal Revenue</b>						
Medical Administrative Activities	622,259	1,213,104	501,441	154,889	175,000	175,000
ROTC	55,706	68,048	46,202	51,048	25,000	25,000
Other Federal	78,095	0	1,747	1,566	0	0
<b>Total Other Federal Revenue</b>	<b>756,059</b>	<b>1,281,152</b>	<b>549,390</b>	<b>207,503</b>	<b>200,000</b>	<b>200,000</b>
<b>State Revenue</b>						
Mandated Costs / Discretionary Income	4,686,849	5,631,330	1,027,852	1,021,905	1,160,000	1,236,096
Lottery	4,104,238	4,365,850	3,965,611	4,252,587	3,942,431	3,965,202
Supplemental Instructional Programs (was Rev. L.)	0	0	0	0	0	0
Year Round School Incentive	0	0	0	0	0	0
Special Education Lawsuit Settlement	0	0	0	0	0	0
Standardized Testing and Reporting (STAR/CELDI)	96,119	102,825	90,336	101,197	50,000	50,000
Class Size Reduction - 9th Grade, English	0	0	0	0	0	0
Class Size Reduction - K-3	0	0	0	0	0	0
Staff Development Day Buy Back	0	0	0	0	0	0
Other State Revenue	0	0 *	2,369,467	0	0	0
<b>Total Other State Revenue</b>	<b>8,887,206</b>	<b>10,100,005</b>	<b>7,453,266</b>	<b>5,375,689</b>	<b>5,152,431</b>	<b>5,251,298</b>

**GLENDALE UNIFIED SCHOOL DISTRICT**  
**2021-22 Estimated Actuals**  
**Unrestricted General Fund - Fund #01.0**

	2017-18 Audited Actuals	2018-19 Audited Actuals	2019-20 Audited Actuals	2020-21 Audited Actuals	2021-22 Estimated Actuals	2022-23 Proposed Budget
<b>Local Revenue</b>						
Leases & Rentals	1,869,394	2,011,703	1,949,013	1,721,031	2,378,667	2,517,703
Interest	1,062,298	1,111,215	1,012,382	219,892	569,300	1,100,000
All Other Fees and Contracts	424,523	427,713	469,203	376,120	595,701	568,000
Other Local Income	4,253,440	1,489,414	1,499,678	2,064,006	586,987	560,000
<b>Total Local Revenue</b>	<b>7,609,656</b>	<b>5,040,045</b>	<b>4,930,276</b>	<b>4,381,049</b>	<b>4,130,655</b>	<b>4,745,703</b>
<b>TOTAL REVENUES</b>	<b>236,662,926</b>	<b>250,742,988</b>	<b>252,515,538</b>	<b>247,504,017</b>	<b>258,239,758</b>	<b>276,690,425</b>
* This is the one time SPED Pre-school funding for 2019-20 that was deposited to the Unrestricted General Fund						
<b>Expenditures</b>						
<b>Certificated Salaries</b>						
1100 - Teachers' Salaries	89,836,937	88,942,888	92,335,965	92,156,248	90,048,226	90,738,854
1200 - Certificated Pupil Support Salaries	3,377,900	3,324,163	3,278,631	3,509,568	3,320,560	3,455,508
1300 - Certificated Supervisors' & Admin Salaries	9,877,374	9,141,696	9,818,406	8,988,977	9,124,320	9,461,078
1900 - Other Certificated Salaries	26,094	12,569	4,280	1,488	16,343	26,643
<b>Total Certificated Salaries</b>	<b>103,118,305</b>	<b>101,421,316</b>	<b>105,437,282</b>	<b>104,656,281</b>	<b>102,509,449</b>	<b>103,682,083</b>
<b>Classified Salaries</b>						
2100 - Instructional Aides	3,288,861	4,115,131	4,672,772	5,347,343	4,878,481	5,949,868
2200 - Classified Support Salaries	7,551,172	8,055,269	7,877,534	8,061,613	8,099,127	8,467,731
2300 - Classified Supervisors' & Admin Salaries	1,997,181	2,026,144	1,875,520	2,023,480	2,192,832	2,228,832
2400 - Clerical and Offices Salaries	8,731,945	8,076,922	8,533,513	8,325,994	8,596,466	9,256,712
2900 - Other Classified	2,356,216	3,141,001	3,365,135	2,107,878	3,611,039	3,650,963
<b>Total Classified Salaries</b>	<b>23,925,375</b>	<b>26,414,468</b>	<b>26,324,474</b>	<b>25,866,308</b>	<b>27,377,945</b>	<b>29,554,106</b>
<b>Employee Benefits</b>						
3100 - STRS	14,513,989	16,150,952	17,675,337	16,544,619	18,016,497	19,443,492
3200 - PERS	3,540,378	4,166,623	4,708,502	5,055,828	6,196,648	7,110,513
3300 - OASDI/Medicare/Alternative	3,378,545	3,451,321	3,588,192	3,568,046	3,835,037	3,818,779
3400 - Health and Welfare Benefits	25,549,682	27,711,206	28,314,240	30,297,946	30,362,353	33,947,095
3500 - Unemployment Insurance	62,978	62,721	65,365	117,584	68,442	66,235
3600 - Workers' Compensation	3,047,778	2,828,718	2,555,836	2,200,597	2,293,385	2,219,914
3700 - Retiree Benefits	1,650,891	1,645,593	1,787,699	1,771,184	1,883,935	1,807,758
3800 - PERS Reduction	0	0	0	0	0	0
3900 - Other Employee Benefits	827,957	68,782	35,328	40,698	0	0
<b>Total Employee Benefits</b>	<b>52,572,197</b>	<b>56,085,916</b>	<b>58,730,499</b>	<b>59,596,502</b>	<b>62,656,287</b>	<b>68,413,786</b>

**GLENDALE UNIFIED SCHOOL DISTRICT**  
**2021-22 Estimated Actuals**  
**Unrestricted General Fund - Fund #01.0**

	2017-18 Audited Actuals	2018-19 Audited Actuals	2019-20 Audited Actuals	2020-21 Audited Actuals	2021-22 Estimated Actuals	2022-23 Proposed Budget
<b>Books &amp; Supplies</b>						
4100 - Approved Textbooks and Core Curriculum Materials	2,812,130	1,312,136	10,830	5,207,370	2,935,094	318,290
4200 - Books and Reference Materials	45,537	2,781	12,979	25,727	76,492	44,156
4300 - Materials and Supplies	3,116,701	2,506,693	2,110,371	2,854,081	5,550,946	3,233,261
4400 - Noncapitalized Equipment	1,273,560	1,115,661	1,108,851	1,446,683	2,400,378	633,984
4700 - Food	0	0	0	0	0	0
<b>Total Books &amp; Supplies</b>	<b>7,247,927</b>	<b>4,937,271</b>	<b>3,243,030</b>	<b>9,533,861</b>	<b>10,962,910</b>	<b>4,229,691</b>
<b>Contracted Services</b>						
5100 - Subagreements for Services	5,775,624	6,159,646	5,180,670	2,676,055	5,926,865	7,799,290
5200 - Travel/Conferences/Mileage	228,837	211,405	137,010	39,431	254,863	201,344
5300 - Dues and Membership	51,072	51,175	60,382	106,737	65,134	61,743
5400 - Insurance	1,001,049	1,001,244	1,001,365	2,204,784	2,988,300	2,988,300
5500 - Utilities	4,716,921	4,194,368	4,075,181	3,671,342	5,293,121	5,930,668
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements	553,506	1,202,788	1,041,837	561,136	1,371,210	774,373
5710 - Transfers of Direct Costs	(929,228)	(925,907)	(934,773)	(1,741,522)	(1,673,165)	(1,440,877)
5750 - Transfers of Direct Costs - Interfund	(107,351)	(103,131)	(105,866)	(42,870)	(121,174)	(121,174)
5800 - Professional Services and Operating Expenditures	4,584,638	5,241,020	4,638,594	4,535,625	7,503,212	5,206,476
5900 - Communications	646,935	632,712	587,120	721,116	1,080,427	1,105,683
<b>Total Contracted Services</b>	<b>16,522,002</b>	<b>17,665,319</b>	<b>15,681,520</b>	<b>12,731,834</b>	<b>22,688,793</b>	<b>22,505,826</b>

**GLENDALE UNIFIED SCHOOL DISTRICT**  
**2021-22 Estimated Actuals**  
**Unrestricted General Fund - Fund #01.0**

	2017-18 Audited Actuals	2018-19 Audited Actuals	2019-20 Audited Actuals	2020-21 Audited Actuals	2021-22 Estimated Actuals	2022-23 Proposed Budget
<b>Capital Outlay</b>						
6100 - Sites and Improvements of Sites	0	0	0	0	0	0
6170 - Land Improvements	0	0	0	0	0	0
6200 - Buildings and Improvements of Buildings	92,928	128,999	112,893	30,994	2,514	2,514
6400 - Equipment	96,419	75,728	12,209	30,994	538,897	194,881
6500 - Equipment Replacement	0	0	0	0	0	0
<b>Total Capital Outlay</b>	<b>189,347</b>	<b>204,727</b>	<b>125,102</b>	<b>30,994</b>	<b>541,411</b>	<b>197,395</b>
<b>Other Outgo</b>						
7438 - Debt Service Interest	52,081	0	0	0	0	0
7439 - Debt Service Principal	143,919	0	0	0	0	0
7130 - State Special Schools	0	0	0	0	0	0
7142 - Payments to County Offices	205,459	218,951	329,395	255,177	220,000	220,000
<b>Total Other Outgo</b>	<b>401,459</b>	<b>218,951</b>	<b>329,395</b>	<b>255,177</b>	<b>220,000</b>	<b>220,000</b>
<b>Direct Support / Indirect Support</b>						
7310 - Transfers of Indirect Costs	(382,165)	(975,563)	(1,247,519)	(535,015)	(887,549)	(980,597)
7350 - Transfers of Indirect Costs - Interfund	(495,960)	(509,674)	(613,635)	(100,707)	(441,000)	(441,000)
7370 - Transfers of Direct Support Costs	0	0	0	0	0	0
7380 - Transfers of Direct Support Costs - Interfund	0	0	0	0	0	0
<b>Total Direct Support / Indirect Support</b>	<b>(1,378,125)</b>	<b>(1,485,237)</b>	<b>(1,861,153)</b>	<b>(635,723)</b>	<b>(1,328,549)</b>	<b>(1,421,597)</b>
<b>Total Expenditures</b>	<b>202,598,487</b>	<b>204,462,730</b>	<b>208,010,149</b>	<b>212,035,235</b>	<b>225,628,256</b>	<b>227,381,290</b>
<b>Other Financing Sources/Uses</b>						
<b>Contribution From Restricted Funds (8990)</b>						
07810.1 U-Car Explor & Dev For 7/8 Grd	0	0	0	0	0	0
09635.1 U-ROP-Classroom/Prg. Alloc.	0	0	0	0	0	0
09635.2 U-ROP - Support Allocation	0	959,683	0 *	2,452,352	1,624	0
Other	0	0	0	0	0	0



**GLENDALE UNIFIED SCHOOL DISTRICT**  
**2021-22 Estimated Actuals**  
**Unrestricted General Fund - Fund #01.0**

	2017-18 Audited Actuals	2018-19 Audited Actuals	2019-20 Audited Actuals	2020-21 Audited Actuals	2021-22 Estimated Actuals	2022-23 Proposed Budget
<b>Contribution To Restricted General Fund (8980)</b>						
Special Ed IDEA Local Assistance	0	0	0	0	0	0
Title II - Principal Training Program	0	0	0	0	0	0
Title III - Language for EL	0	0	0	0	0	0
EETT Competitive Grant	0	0	0	0	0	0
Special Education	(26,486,547)	(30,039,813)	(32,000,814)	(27,383,452)	(26,191,538)	(25,658,497)
Gifted and Talented	0	0	0	0	0	0
Instructional Materials Block Grant	0	0	0	0	0	0
07230.0 - S & C - Clark MHS Transportation	932,261	940,126	1,052,190	1,002,988	960,000	960,000
01000.0 - S & C - Supplement Program	5,025,964	5,372,174	5,139,662	5,034,554	5,620,166	5,623,635
02000.0 - S & C - Secondary Instr. Support; EL Dual Imr	5,506,795	5,703,196	5,979,656	5,747,006	6,799,374	6,193,612
03000.0 - S & C - Elementary Instructional Support	153,195	195,502	202,089	216,606	2,365,193	2,174,330
*The 2020-21 \$2,452,352 in the Contribution from Restricted Funds (8990) "Other" is a combination of transfers from COVID CR funding for prior year's expenses related to COVID-19 and contributions from Restricted Program for 2018-19/2019-20 Salary Accruals.						
04000.0 - S & C - Embedded Support -BIA	1,862,744	2,277,083	2,379,630	3,202,120	3,378,769	3,369,240
05000.0 - S & C - Embedded Support - EALS	1,705,966	2,237,837	3,070,674	4,115,458	4,392,810	4,301,805
06000.0 - S & C - Saturday School	0	0	2,208	0	54,655	55,636
CTE 09635.1 (1819 09635.0 Combined Inst. & Admin.)	1,677,906	1,955,058	2,116,404	2,058,649	2,014,025	2,279,344
CTE Administrative Program 09635.2	474,398	0	0	0	0	0
05641.0 - S & C - Homeless, Foster & Attendance	644,772	877,377	881,094	970,763	1,148,196	1,328,878
Teaching & Learning (CCSS) - General 07405.0	2,360,556	2,916,615	1,905,347	1,504,716	2,428,547	2,463,848
Gifted and Talented Education	0	0	0	0	0	100,000
Special Education Transportation	4,194,264	4,530,913	3,590,338	1,686,295	4,600,000	6,060,155
Unrestricted Resource 00000.0 Offset	(24,538,821)	(27,005,880)	(26,319,293)	(25,539,156)	(33,761,735)	(34,910,483)
Staff Development Buyback	0	0	0	0	0	0
Law Enforcement Grant	0	0	0	0	0	0
Ongoing and Major Maintenance	(8,541,602)	(9,483,987)	(9,665,697)	(9,564,697)	(9,574,371)	(10,057,885)
65002.0 - S & C - Health & Wellness Services-Special E	(4,012,094)	(4,182,841)	(4,012,542)	(3,905,416)	(3,929,788)	(3,640,516)
Continuation Education	0	0	0	0	0	0
Advance Path	0	0	0	0	0	0
Community Day School	0	0	0	0	0	0
Ab113-Violence Prevention	0	0	0	0	0	0
School Library Improvement Block Grant	0	0	0	0	0	0
Supplemental Counseling Program	0	0	0	0	0	0
Instructional Materials Program - Interest Due	0	0	0	0	0	0
Other	(572,287)	(213,781)	(1,417,490)	1,473	(96,126)	0

**GLENDALE UNIFIED SCHOOL DISTRICT**  
**2021-22 Estimated Actuals**  
**Unrestricted General Fund - Fund #01.0**

	2017-18 Audited Actuals	2018-19 Audited Actuals	2019-20 Audited Actuals	2020-21 Audited Actuals	2021-22 Estimated Actuals	2022-23 Proposed Budget
<b>Interfund Transfer In</b>						
Retiree Benefits Fund #20.0	0	0	0	0	0	0
Debt Service Fund #56.0	1,197,596	600,000	4,578,000	4,525,152	0	0
Capital Outlay Fund #40.1	0	0	0	0	0	0
Other Sources	0	0	0	0	0	0
<b>Interfund Transfer Out</b>						
Special Reserve Fund #40.1	(3,057,490)	0	0	0	(7,877)	0
Deferred Maint. Fund #14.0	0	0	0	0	0	0
Nutrition Services#13.0	0	(72,660)	(77,831)	0	0	0
<b>Total Other Financing Sources/Uses</b>	<b>(41,472,425)</b>	<b>(42,433,398)</b>	<b>(42,596,374)</b>	<b>(33,874,588)</b>	<b>(39,798,076)</b>	<b>(39,356,898)</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>(7,407,986)</b>	<b>3,846,860</b>	<b>1,909,015</b>	<b>1,594,194</b>	<b>(7,186,574)</b>	<b>8,952,237</b>
<b>Beginning Fund Balance</b>	<b>47,212,609</b>	<b>39,804,623</b>	<b>43,834,842</b>	<b>45,743,857</b>	<b>47,338,051</b>	<b>40,151,477</b>
Audit Adjustments	0	0	0	0	0	0
Adjustments for Restatement	0	183,359	0	0	0	0
<b>Net Increase/Decrease in Fund Balance</b>	<b>(7,407,986)</b>	<b>3,846,860</b>	<b>1,909,015</b>	<b>1,594,194</b>	<b>(7,186,574)</b>	<b>8,952,237</b>
<b>Ending Fund Balance</b>	<b>39,804,623</b>	<b>43,834,842</b>	<b>45,743,857</b>	<b>47,338,051</b>	<b>40,151,477</b>	<b>49,103,714</b>
<b>Components of Ending Fund Balance</b>						
Revolving Cash Fund	70,000	70,000	70,000	70,000	70,000	70,000
Stores	80,096	39,272	140,012	183,810	183,810	183,810
Economic Uncertainties - 3%	9,063,316	9,475,059	9,665,367	10,533,577	11,265,375	10,057,885
<b>Other Designated Funds</b>						
Prepaid Expenditures	453,078	17,501	0	0	0	0
Regular Carry-overs	2,150,800	3,087,902	8,890,688	8,781,993	4,916,078	4,916,078
Reserve MAA	2,353,170	3,494,274	3,995,715	4,139,604	6,724,527	6,724,527
Reserve Accreditation or City of Glendale Loan	0	0	0	0	0	0
Code to the Future	166,000	0	0	0	0	0
Board Elections	0	0	0	0	0	0
Unrestricted CTE assigned	100,000	0	0	0	0	0
Supplemental program	1,289,775	2,000,000	1,920,312	2,394,202	1,482,304	1,482,304
Reserve for One-Time 2017-18 Discretionary Funding	3,575,923	1,712,663	751,851	771,978	454,900	454,900
Reserve for 2018-19 FASO Wall Costs	201,225	154,724	0	0	0	0
Reserve Planned Optional Draw	0	0	0	0	0	0
Future LACOE system charge	1,120,000	840,000	560,000	280,000	0	0
Reserve LCFF Net Increase Less STRS/PERS/Solvency	0	0	0	0	0	0
Reserve For 2017-18 CSEA 1.5% Salary Increase	651,962	0	0	0	0	0
<b>Committed Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25,214,210</b>
Undesignated Balance	18,529,279	22,943,447	19,749,913	20,182,887	15,054,483	0
<b>Total Components of Ending Fund Balance</b>	<b>39,804,624</b>	<b>43,834,842</b>	<b>45,743,857</b>	<b>47,338,051</b>	<b>40,151,477</b>	<b>49,103,714</b>

GLENDALE UNIFIED SCHOOL DISTRICT

2021-22 Estimated Actuals

Restricted General Fund - Fund #01.0

	2017-18 Audited Actuals	2018-19 Audited Actuals	2019-20 Audited Actuals	2020-21 Audited Actuals	2021-22 Estimated Actuals	2022-23 Proposed Budget
Revenues						
LCFF/Revenue Limit	0	0	0	0	0	0
Federal Revenue	14,538,336	14,026,279	13,994,313	51,909,382	67,139,307	23,347,511
State Revenue	30,293,046	43,815,368	37,761,178	47,762,421	51,392,229	31,676,588
Local Revenue	8,976,775	12,190,613	15,235,286	6,979,015	13,165,416	13,575,821
<b>Total Revenues</b>	<b>53,808,156</b>	<b>70,032,261</b>	<b>66,990,778</b>	<b>106,650,818</b>	<b>131,696,952</b>	<b>68,599,920</b>
Expenditures						
Certificated Salaries	26,149,715	24,205,755	26,796,323	30,238,930	47,733,714	33,612,403
Classified Salaries	16,123,077	16,354,086	16,768,765	20,452,520	20,830,876	19,238,355
Employee Benefits	27,457,164	36,789,315	35,478,692	34,171,394	24,502,605	28,825,856
Books & Supplies	7,341,603	7,981,463	7,485,250	23,155,702	22,404,055	5,919,697
Contracted Services	16,999,685	18,712,622	21,411,091	24,081,102	28,053,624	14,598,776
Capital Outlay	499,298	2,693,725	987,998	1,251,029	306,508	54,102
Other Outgo	505,424	734,999	824,523	777,127	809,000	809,000
Direct Support / Indirect Support	882,165	975,563	1,247,519	535,015	887,549	980,597
<b>Total Expenditures</b>	<b>95,958,031</b>	<b>108,447,529</b>	<b>111,000,159</b>	<b>134,662,819</b>	<b>146,527,931</b>	<b>104,038,786</b>
Other Financing Sources/Uses						
Transfers In/Out	(496,541)	(2,852,393)	(3,090,750)	(4,420,648)	(3,842,773)	(3,842,773)
Other Uses	0	0	0	0	0	0
Contributions	39,612,531	42,960,738	47,096,543	38,399,213	39,790,199	39,356,898
<b>Net Increase/Decrease in Fund Balance</b>	<b>(3,033,885)</b>	<b>1,693,077</b>	<b>(3,589)</b>	<b>5,966,564</b>	<b>22,116,447</b>	<b>75,259</b>
Beginning Fund Balance	10,642,315	7,608,430	9,301,507	9,297,918	15,264,483	37,380,930
Restatements/Audit Adjustments	0	0	0	0	0	0
<b>Net Increase/Decrease in Fund Balance</b>	<b>(3,033,885)</b>	<b>1,693,077</b>	<b>(3,589)</b>	<b>5,966,564</b>	<b>22,116,447</b>	<b>75,259</b>
<b>Ending Fund Balance</b>	<b>7,608,430</b>	<b>9,301,507</b>	<b>9,297,918</b>	<b>15,264,483</b>	<b>37,380,930</b>	<b>37,456,189</b>

**GLENDALE UNIFIED SCHOOL DISTRICT**

2021-22 Estimated Actuals

Combined General Fund - Fund #01.0

	2017-18 Audited Actuals	2018-19 Audited Actuals	2019-20 Audited Actuals	2020-21 Audited Actuals	2021-22 Estimated Actuals	2022-23 Proposed Budget
<b>LCFF/Revenue Limit</b>	219,410,004	234,321,786	239,582,606.03	237,539,776	248,756,672	265,493,424
<b>Federal Revenue</b>	15,294,395	15,307,431	14,543,703	52,116,886	315,895,979	288,840,935
<b>State Revenue</b>	39,180,252	53,915,373	45,214,444	53,138,109	51,392,229	31,676,588
<b>Local Revenue</b>	16,586,431	17,230,658	20,165,562	11,360,064	13,165,416	13,575,821
<b>TOTAL REVENUES</b>	<b>290,471,082</b>	<b>320,775,248</b>	<b>319,506,315</b>	<b>354,154,835</b>	<b>389,936,710</b>	<b>344,290,345</b>
<b>Expenditures</b>						
Certificated Salaries	129,268,020	125,627,071	132,233,604	134,895,211	150,243,163	137,294,486
Classified Salaries	40,048,452	41,768,554	43,093,239	46,318,828	48,208,821	48,792,461
Employee Benefits	80,029,361	92,875,231	94,209,191	93,767,896	87,158,902	97,239,642
Books & Supplies	14,589,530	12,918,734	10,728,280	32,689,563	33,366,965	10,149,388
Contracted Services	33,521,587	36,377,941	37,092,611	36,812,936	50,742,417	37,104,602
Capital Outlay	688,645	2,898,452	1,113,100	1,282,023	847,919	251,497
Other Outgo	906,883	953,950	1,153,918	1,032,304	1,029,000	1,029,000
Direct Support / Indirect Support	(495,960)	(509,674)	(613,635)	(100,707)	(441,000)	(441,000)
<b>Total Expenditures</b>	<b>298,556,518</b>	<b>312,910,259</b>	<b>319,010,308</b>	<b>346,698,054</b>	<b>371,156,187</b>	<b>331,420,076</b>
<b>Other Financing Sources/Uses</b>	<b>(2,356,435)</b>	<b>(2,325,053)</b>	<b>1,409,419</b>	<b>103,977</b>	<b>(3,850,650)</b>	<b>(3,842,773)</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>(10,441,870)</b>	<b>5,539,937</b>	<b>1,905,426</b>	<b>7,560,758</b>	<b>14,929,873</b>	<b>9,027,496</b>
<b>Beginning Fund Balance</b>	<b>57,854,925</b>	<b>47,413,055</b>	<b>53,136,351</b>	<b>55,041,777</b>	<b>62,602,535</b>	<b>77,532,408</b>
<b>Restatements/Audit Adjustments</b>	<b>0</b>	<b>183,359</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>(10,441,870)</b>	<b>5,539,937</b>	<b>1,905,426</b>	<b>7,560,758</b>	<b>14,929,873</b>	<b>9,027,496</b>
<b>Ending Fund Balance</b>	<b>47,413,055</b>	<b>53,136,351</b>	<b>55,041,777</b>	<b>62,602,535</b>	<b>77,532,408</b>	<b>86,559,904</b>

**GLENDALE UNIFIED SCHOOL DISTRICT**  
**2021-22 Estimated Actuals**  
**Student Activity Special Revenue - Fund 08.0**

	2017-18 Audited Actuals	2018-19 Audited Actuals	2019-20 Audited Actuals	2020-21 Audited Actuals	2021-22 Estimated Actuals	2022-23 Proposed Budget
<b>Revenue</b>						
Federal Revenue	0	0	0	0	0	0
State Revenue	0	0	0	0	0	0
Local Revenue	0	0	0	551,075	0	0
Interest	0	0	0	5,695	0	0
<b>Total Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>556,770</b>	<b>0</b>	<b>0</b>
<b>Expenditures</b>						
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	705,940	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
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>705,940</b>	<b>0</b>	<b>0</b>
<b>Other Financing Sources/Uses</b>						
Interfund Transfer In-From Fund # 01.0	0	0	0	0	0	0
<b>Total Other Financing Sources/Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(149,171)</b>	<b>0</b>	<b>0</b>
<b>Beginning Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,239,816</b>	<b>2,090,646</b>	<b>2,090,646</b>
Audit Adjustments/Restatement						
<b>Adjusted Beginning Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,239,816</b>	<b>2,090,646</b>	<b>2,090,646</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(149,171)</b>	<b>0</b>	<b>0</b>
<b>Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,090,646</b>	<b>2,090,646</b>	<b>2,090,646</b>

**GLENDALE UNIFIED SCHOOL DISTRICT**  
**2021-22 Estimated Actuals**  
**Special Education Pass-Through Fund - Fund #10.0**

	2017-18 Audited Actuals	2018-19 Audited Actuals	2019-20 Audited Actuals	2020-21 Audited Actuals	2021-22 Estimated Actuals	2022-23 Proposed Budget
<b>Revenue</b>						
Federal Revenue	1,308,755	3,911,552	3,912,064	3,767,520	4,899,882	4,899,882
State Revenue	6,492	0	0	0	2,440,085	2,440,085
Local Revenue	0	0	0	0	0	0
Interest	0	0	0	0	0	0
<b>Total Revenue</b>	<b>1,315,247</b>	<b>3,911,552</b>	<b>3,912,064</b>	<b>3,767,520</b>	<b>7,339,967</b>	<b>7,339,967</b>
<b>Expenditures</b>						
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	1,315,247	3,911,552	3,912,064	3,767,520	7,339,967	7,339,967
Direct Support/Indirect Support	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>1,315,247</b>	<b>3,911,552</b>	<b>3,912,064</b>	<b>3,767,520</b>	<b>7,339,967</b>	<b>7,339,967</b>
<b>Other Financing Sources/Uses</b>						
Interfund Transfer In-From Fund # 01.0	0	0	0	0	0	0
<b>Total Other Financing Sources/Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Beginning Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Audit Adjustments/Restatement	0	0	0	0	0	0
<b>Adjusted Beginning Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Note:  
According to our Auditors, since the monies we receive in Fund 10.0 belongs to La Canada and Burbank USDs, we must not accrue it as receivable to avoid overstating our assets. We will record the income in the year it is received and pay in the same year. In 2016-17 we won't have fund 10 as a reclassification item in our audit report. The plan is to record the in and out in the year it occurred.  
The State Revenue (Interest) is being transferred to Fund 01.0. If we don't receive the income before the year end closing from LACOE, we will end up with a state revenue balance in our books for that particular year.

**GLENDALE UNIFIED SCHOOL DISTRICT**  
**2021-22 Estimated Actuals**  
**Child Development - Fund #12.0**

	2017-18 Audited Actuals	2018-19 Audited Actuals	2019-20 Audited Actuals	2020-21 Audited Actuals	2021-22 Estimated Actuals	2022-23 Proposed Budget
<b>Revenue</b>						
Federal	850,584	813,375	813,375	1,247,140	704,236	636,093
State	3,504,602	3,762,802	3,892,987	4,014,365	2,235,984	2,576,408
Parent Fees	154,231	203,241	172,722	3,925	330,045	330,045
Transfers In	0	0	0	0	0	0
Interest	6,419	15,810	12,778	5,213	10,000	20,000
<b>Total Revenue</b>	<b>4,515,837</b>	<b>4,795,228</b>	<b>4,891,862</b>	<b>5,270,643</b>	<b>3,280,265</b>	<b>3,562,546</b>
<b>Expenditures</b>						
Certificated Salaries	1,787,271	1,672,826	1,733,752	2,987,783	1,817,117	1,773,654
Classified Salaries	1,171,805	1,189,746	1,211,055	421,736	582,411	801,523
Employee Benefits	1,380,509	1,497,963	1,557,251	2,139,061	1,333,722	1,430,354
Books & Supplies	301,621	199,840	119,321	10,031	153,305	153,305
Contracted Services	91,780	219,371	221,633	73,823	131,483	131,483
Capital Outlay	9,014	0	0	0	0	0
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Support	162,506	166,124	213,975	0	111,000	111,000
<b>Total Expenditures</b>	<b>4,904,507</b>	<b>4,945,868</b>	<b>5,056,986</b>	<b>5,632,434</b>	<b>4,129,038</b>	<b>4,401,319</b>
<b>Other Financing Sources/Uses</b>						
Interfund Transfer In-From Fund # 01.0	496,541	166,451	177,902	649,310	858,773	858,773
<b>Total Other Financing Sources/Uses</b>	<b>496,541</b>	<b>166,451</b>	<b>177,902</b>	<b>649,310</b>	<b>858,773</b>	<b>858,773</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>107,871</b>	<b>15,810</b>	<b>12,778</b>	<b>287,519</b>	<b>10,000</b>	<b>20,000</b>
<b>Beginning Fund Balance</b>	<b>190,635</b>	<b>298,506</b>	<b>314,316</b>	<b>327,094</b>	<b>614,612</b>	<b>624,612</b>
Audit Adjustments/Restatement						
<b>Adjusted Beginning Fund Balance</b>	<b>190,635</b>	<b>298,506</b>	<b>314,316</b>	<b>327,094</b>	<b>614,612</b>	<b>624,612</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>107,871</b>	<b>15,810</b>	<b>12,778</b>	<b>287,519</b>	<b>10,000</b>	<b>20,000</b>
<b>Ending Fund Balance</b>	<b>298,506</b>	<b>314,316</b>	<b>327,094</b>	<b>614,612</b>	<b>624,612</b>	<b>644,612</b>

**GLENDALE UNIFIED SCHOOL DISTRICT**

**2021-22 Estimated Actuals**

**Nutrition Services - Fund #13.0**

	2017-18 Audited Actuals	2018-19 Audited Actuals	2019-20 Audited Actuals	2020-21 Audited Actuals	2021-22 Estimated Actuals	2022-23 Proposed Budget
<b>Revenue</b>						
Food Services Sales	2,111,523	2,236,412	1,639,169	17,897	1,215,800	2,265,800
Federal Revenue: Child Nutrition Program	6,805,465	6,806,568	5,816,422	5,691,310	7,950,000	6,990,000
State Revenue: Child Nutrition Program	456,821	553,388	385,870	322,026	684,224	754,949
Interest	48,258	54,464	39,706	4,864	5,000	55,000
<b>Total Revenue</b>	<b>9,422,068</b>	<b>9,650,832</b>	<b>7,881,167</b>	<b>6,036,097</b>	<b>9,855,024</b>	<b>10,065,749</b>
<b>Expenditures</b>						
Classified Salaries	3,271,909	3,048,696	3,086,843	2,607,511	3,256,407	3,323,918
Employee Benefits	1,579,804	1,569,038	1,682,670	1,464,212	2,029,407	2,118,521
Book and Other Supplies	4,155,740	4,462,028	3,507,402	2,474,142	3,951,660	3,951,660
Contracted Services	438,821	400,023	450,340	221,705	286,650	286,650
Capital Outlay	81,197	273,590	148,397	29,210	0	0
Direct Support/Indirect Support	333,453	343,550	399,660 *	100,707	330,000	330,000
<b>Total Expenditures</b>	<b>9,860,924</b>	<b>10,096,925</b>	<b>9,275,313</b>	<b>6,897,487</b>	<b>9,854,124</b>	<b>10,010,749</b>
<b>Other Financing Sources/Uses</b>						
Interfund Transfer In from Fund 01.0	0	0	0	0	0	0
	52,419	72,660	77,831	0	0	0
<b>Total Other Financing Sources/Uses</b>	<b>52,419</b>	<b>72,660</b>	<b>77,831</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>(386,437)</b>	<b>(373,434)</b>	<b>(1,316,315)</b>	<b>(861,390)</b>	<b>900</b>	<b>55,000</b>
<b>Beginning Fund Balance</b>	<b>4,350,555</b>	<b>3,964,118</b>	<b>3,590,684</b>	<b>2,274,369</b>	<b>1,412,979</b>	<b>1,413,879</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>(386,437)</b>	<b>(373,434)</b>	<b>(1,316,315)</b>	<b>(861,390)</b>	<b>900</b>	<b>55,000</b>
<b>Ending Fund Balance</b>	<b>3,964,118</b>	<b>3,590,684</b>	<b>2,274,369</b>	<b>1,412,979</b>	<b>1,413,879</b>	<b>1,468,879</b>

\* The lower amount of Direct Support/Indirect Support for 2020-21 is due to excluding the Food (4710) expenses from the Indirect Cost calculation.



**GLENDALE UNIFIED SCHOOL DISTRICT**  
**2021-22 Estimated Actuals**  
**Deferred Maintenance - Fund #14.0**

	2016-17 Audited Actuals	2017-18 Audited Actuals	2018-19 Audited Budget	2019-20 Audited Actuals	2020-21 Audited Actuals	2021-22 Estimated Actuals	2022-23 Proposed Budget
<b>Revenue</b>							
Allowance from State	0	0	0	0	0	0	0
Interest	55,786	80,313	109,108	90,575	29,560	40,000	90,000
<b>Total Revenue</b>	<b>55,786</b>	<b>80,313</b>	<b>109,108</b>	<b>90,575</b>	<b>29,560</b>	<b>40,000</b>	<b>90,000</b>
<b>Expenditures</b>							
Classified Salaries	0	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0	0
Books & Supplies	0	0	0	0	0	0	0
Contracted Services	0	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0	0
Other Outgo	0	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Financing Sources/Uses</b>							
Transfer Out To General Fund	0	0	0	0	0	0	0
Transfer In From General Fund	0	0	0	0	0	0	0
<b>Total Other Financing Sources/Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>55,786</b>	<b>80,313</b>	<b>109,108</b>	<b>90,575</b>	<b>29,560</b>	<b>40,000</b>	<b>90,000</b>
<b>Beginning Fund Balance</b>	<b>5,070,979</b>	<b>5,126,765</b>	<b>5,207,078</b>	<b>5,316,186</b>	<b>5,406,761</b>	<b>5,436,321</b>	<b>5,476,321</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>55,786</b>	<b>80,313</b>	<b>109,108</b>	<b>90,575</b>	<b>29,560</b>	<b>40,000</b>	<b>90,000</b>
<b>Ending Fund Balance</b>	<b>5,126,765</b>	<b>5,207,078</b>	<b>5,316,186</b>	<b>5,406,761</b>	<b>5,436,321</b>	<b>5,476,321</b>	<b>5,566,321</b>

**GLENDALE UNIFIED SCHOOL DISTRICT**  
 2021-22 Estimated Actuals  
 Measure S Projects Fund # 21.1

	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
	Audited	Audited	Audited	Audited	Estimated	Proposed
	Actuals	Actuals	Actuals	Actuals	Actuals	Budget
<b>Revenue</b>						
Interest	881,661	1,305,551	1,107,334	447,943	550,000	550,000
Other Local Revenue	39,525	2,620	542,728	64,126	0	0
<b>Total Revenue</b>	<b>921,185</b>	<b>1,308,170</b>	<b>1,650,063</b>	<b>512,069</b>	<b>550,000</b>	<b>550,000</b>
<b>Expenditures</b>						
Certificated & Classified Salaries	1,112,753	1,061,291	1,192,923	1,012,230	972,508	995,233
Employee Benefits	488,979	526,360	593,194	518,763	541,365	574,352
Books & Supplies	454,591	192,226	79,699	25,169	0	9,093
Contracted Services	294,430	432,971	(201,039)	(625,772)	0	0
Capital Outlay	31,841,277	10,562,804	4,952,228	12,088,579	42,720,446	32,609,877
Other Outgo - COP Payment	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>34,192,029</b>	<b>12,775,652</b>	<b>6,617,005</b>	<b>13,018,968</b>	<b>44,234,319</b>	<b>34,188,555</b>
<b>Other Financing Sources/Uses</b>						
Inter-Fund Transfer Out	0	0	0	(216,954)	0	0
Inter-Fund Transfer In From Fund 40.1, 25.0, 35.0, 21.2	1,700,740	0	2,375,000	3,735,000	3,807,411	0
Proceeds from Sale of Bonds	0	38,000,000	0	37,790,000	0	0
<b>Total Other Financing Sources/Uses</b>	<b>1,700,740</b>	<b>38,000,000</b>	<b>2,375,000</b>	<b>41,308,046</b>	<b>3,807,411</b>	<b>0</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>(31,570,104)</b>	<b>26,532,518</b>	<b>(2,591,942)</b>	<b>28,801,148</b>	<b>(39,876,908)</b>	<b>(33,638,555)</b>
<b>Beginning Fund Balance</b>	<b>70,636,709</b>	<b>39,066,606</b>	<b>65,599,124</b>	<b>63,007,181</b>	<b>91,808,331</b>	<b>51,931,423</b>
Audit Adjustments	0	0	0	0	0	0
<b>Adjusted Beginning Fund Balance</b>	<b>70,636,709</b>	<b>39,066,606</b>	<b>65,599,124</b>	<b>63,007,183</b>	<b>91,808,331</b>	<b>51,931,423</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>(31,570,104)</b>	<b>26,532,518</b>	<b>(2,591,942)</b>	<b>28,801,148</b>	<b>(39,876,908)</b>	<b>(33,638,555)</b>
<b>Ending Fund Balance</b>	<b>39,066,606</b>	<b>65,599,124</b>	<b>63,007,181</b>	<b>91,808,331</b>	<b>51,931,423</b>	<b>18,292,868</b>

**GLENDALE UNIFIED SCHOOL DISTRICT**  
**2021-22 Estimated Actuals**  
**Clean Renewable Energy Bonds Fund # 21.2**

	2017-18 Audited Actuals	2018-19 Audited Actuals	2019-20 Audited Actuals	2020-21 Audited Actuals	2021-22 Estimated Actuals	2022-23 Proposed Budget
<b>Revenue</b>						
Interest	131,915	81,740 *	(292,421)	405	0	0
Other Local Revenue	0	0	0	0	0	0
<b>Total Revenue</b>	<b>131,915</b>	<b>81,740</b>	<b>(292,421)</b>	<b>405</b>	<b>0</b>	<b>0</b>
<b>Expenditures</b>						
Certificated & Classified Salaries	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0
Books & Supplies	0	1,139	0	0	0	0
Contracted Services	112,426	150,567	18,900	0	0	0
Capital Outlay	5,248,405	2,715,086	1,562,953	0	0	0
Other Outgo	0	0	260,500	0	0	0
<b>Total Expenditures</b>	<b>5,360,830</b>	<b>2,866,791</b>	<b>1,842,353</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Financing Sources/Uses</b>						
Inter-Fund Transfer Out to Fund 21.1	0	0	0	0	0	0
Inter-Fund Transfer In	0	0	0	0	0	0
Proceeds from Sale of Bonds	0	0	0	0	0	0
<b>Total Other Financing Sources/Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>(5,228,916)</b>	<b>(2,785,051)</b>	<b>(2,134,774)</b>	<b>405</b>	<b>0</b>	<b>0</b>
<b>Beginning Fund Balance</b>	<b>10,222,749</b>	<b>4,993,834</b>	<b>2,208,782</b>	<b>74,008</b>	<b>74,413</b>	<b>74,413</b>
Audit Adjustments	0	0	0	0	0	0
<b>Adjusted Beginning Fund Balance</b>	<b>10,222,749</b>	<b>4,993,834</b>	<b>2,208,782</b>	<b>74,008</b>	<b>74,413</b>	<b>74,413</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>(5,228,916)</b>	<b>(2,785,051)</b>	<b>(2,134,774)</b>	<b>405</b>	<b>0</b>	<b>0</b>
<b>Ending Fund Balance</b>	<b>4,993,834</b>	<b>2,208,782</b>	<b>74,008</b>	<b>74,413</b>	<b>74,413</b>	<b>74,413</b>

**GLENDALE UNIFIED SCHOOL DISTRICT**  
**2021-22 Estimated Actuals**  
**Developer Fee - Fund #25.0**

	2017-18 Audited Actuals	2018-19 Audited Actuals	2019-20 Audited Actuals	2020-21 Audited Actuals	2021-22 Estimated Actuals	2022-23 Proposed Budget
<b>Revenue</b>						
Developer Fees	1,417,157	1,653,032	954,519	708,641	1,000,000	1,000,000
Redevelopment Agency Fees	0	0	0	0	0	0
Interest	153,506	210,468	175,888	56,326	30,000	130,000
<b>Total Revenue</b>	<b>1,570,663</b>	<b>1,863,500</b>	<b>1,130,408</b>	<b>764,968</b>	<b>1,030,000</b>	<b>1,130,000</b>
<b>Expenditures</b>						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	30,784	32,216	34,669	35,743	36,888	36,888
Employee Benefits	20,878	19,210	20,522	21,736	22,942	30,206
Books & Supplies	0	0	0	0	500	500
Contracted Services	24,028	6,474	49,308	18,391	163,000	363,000
Capital Outlay	54,809	13,612	789,741	463,788	100,000	100,000
Other Outgo	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>130,500</b>	<b>71,512</b>	<b>894,240</b>	<b>539,659</b>	<b>323,330</b>	<b>530,594</b>
<b>Other Financing Sources/Uses</b>						
Interfund Transfer Out - Unrestricted General Fund	0	0	0	0	0	0
Interfund Transfer Out - Fund 21.1 and Fund 40.1	(1,700,000)	(850,000)	(500,000)	0	0	0
<b>Total Other Financing Sources/Uses</b>	<b>(1,700,000)</b>	<b>(850,000)</b>	<b>(500,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>(259,837)</b>	<b>941,989</b>	<b>(263,832)</b>	<b>225,309</b>	<b>706,670</b>	<b>599,406</b>
<b>Beginning Fund Balance</b>	<b>10,185,256</b>	<b>9,925,419</b>	<b>10,867,408</b>	<b>10,603,576</b>	<b>10,828,884</b>	<b>11,535,554</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>(259,837)</b>	<b>941,989</b>	<b>(263,832)</b>	<b>225,309</b>	<b>706,670</b>	<b>599,406</b>
<b>Ending Fund Balance</b>	<b>9,925,419</b>	<b>10,867,408</b>	<b>10,603,576</b>	<b>10,828,884</b>	<b>11,535,554</b>	<b>12,134,960</b>

**Notes to Interfund Transfer Out**  
2016-17 - \$1.25M for R.D. White ORG Project, \$1.0M for GHS ORG Project & \$0.7M for Dunsmore Portable Project  
2017-18 - \$1.7M for Dunsmore ORG Project  
2018-19 - \$0.85M for Cloud Preschool Portables Project  
2019-20 - \$0.5M for Cloud Preschool Portable Project

**GLENDALE UNIFIED SCHOOL DISTRICT**  
**2021-22 Estimated Actuals**  
**County School Facilities Fund - Fund #35.0**

	2017-18 Audited Actuals	2018-19 Audited Actuals	2019-20 Audited Actuals	2020-21 Audited Actuals	2021-22 Estimated Actuals	2022-23 Proposed Budget
<b>Revenue</b>						
School Facilities Apportionment	0	2,468,165	0	3,000,000	0	0
Interest	4	5,086	87	1,152	100	0
<b>Total Revenue</b>	<b>4</b>	<b>2,473,251</b>	<b>87</b>	<b>3,001,152</b>	<b>100</b>	<b>0</b>
<b>Expenditures</b>						
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
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Fin. Sources/Uses (Transfers Out)</b>	<b>(740)</b>	<b>(2,468,165)</b>	<b>0</b>	<b>(3,000,000)</b>	<b>0</b>	<b>0</b>
<b>Total Other Financing Sources/Uses</b>	<b>(740)</b>	<b>(2,468,165)</b>	<b>0</b>	<b>(3,000,000)</b>	<b>0</b>	<b>0</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>(736)</b>	<b>5,086</b>	<b>87</b>	<b>1,152</b>	<b>100</b>	<b>0</b>
<b>Beginning Fund Balance</b>	<b>740</b>	<b>4</b>	<b>5,090</b>	<b>5,177</b>	<b>6,329</b>	<b>6,429</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>(736)</b>	<b>5,086</b>	<b>87</b>	<b>1,152</b>	<b>100</b>	<b>0</b>
<b>Ending Fund Balance</b>	<b>4</b>	<b>5,090</b>	<b>5,177</b>	<b>6,329</b>	<b>6,429</b>	<b>6,429</b>

**Notes to Other Fin. Sources/Uses (Transfers Out)**

2016-17 - Interest of \$145,179 was transferred from Fund 35.0 to Fund 21.1  
2018-19 - Transfer of \$2.5M to Fund 40.1 as a refund from State ORG for Roosevelt Middle School ORG Project  
2020-21 - Transfer of \$3,000,000 to Fund 21.1 for State Career Technical Education Grant funding for Clark Magnet STEM building

**GLENDALE UNIFIED SCHOOL DISTRICT**  
**2021-22 Estimated Actuals**  
**Capital Outlay - Special Reserve Fund #40.1**

	2017-18 Audited Actuals	2018-19 Audited Actuals	2019-20 Audited Actuals	2020-21 Audited Actuals	2021-22 Estimated Actuals	2022-23 Proposed Budget
<b>Revenue</b>						
State Revenue - (Prop 39)/Federal Revenue	1,419,541	388,065	367,224	345,422	152,487	0
Local Revenue	893,896	601,554	35,369	92,049	115,000	115,000
Interest and Other	525,814	724,857	630,985	244,989	250,000	550,000
<b>Total Revenue</b>	<b>2,839,251</b>	<b>1,714,476</b>	<b>1,033,578</b>	<b>682,460</b>	<b>517,487</b>	<b>665,000</b>
<b>Expenditures</b>						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	89,466	91,933	100,556	0	0	0
Employee Benefits	38,876	42,358	45,793	0	0	0
Books & Supplies	6,828	1,229	7,255	0	19,500	719,500
Contracted Services	206,389	231,325	398,955	111,015	379,481	429,481
Capital Outlay	1,693,737	1,571,137	10,060,135	838,018	3,213,153	4,494,000
Other Outgo (make COPS or CREBS Payment)	1,209,874	1,330,198	3,438,063	2,052,114	1,309,821	1,301,685
<b>Total Expenditures</b>	<b>3,245,169</b>	<b>3,268,180</b>	<b>14,050,757</b>	<b>3,001,147</b>	<b>4,921,955</b>	<b>6,944,666</b>
<b>Other Financing Sources/Uses</b>						
Interfund Transfers In	3,005,071	6,004,107	3,412,848	3,988,292	2,984,000	2,984,000
Property Swap Net Proceeds	0	0	0	0	0	0
Interfund Transfers Out	0	0	0	0	(3,799,534)	0
<b>Total Other Financing Sources/Uses</b>	<b>3,005,071</b>	<b>6,004,107</b>	<b>3,412,848</b>	<b>3,988,292</b>	<b>(815,534)</b>	<b>2,984,000</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>2,599,152</b>	<b>4,450,403</b>	<b>(9,604,332)</b>	<b>1,669,605</b>	<b>(5,220,002)</b>	<b>(3,295,666)</b>
<b>Beginning Fund Balance</b>	<b>21,488,992</b>	<b>24,088,144</b>	<b>28,538,546</b>	<b>18,934,215</b>	<b>20,603,819</b>	<b>15,383,817</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>2,599,152</b>	<b>4,450,403</b>	<b>(9,604,332)</b>	<b>1,669,605</b>	<b>(5,220,002)</b>	<b>(3,295,666)</b>
<b>Ending Fund Balance</b>	<b>24,088,144</b>	<b>28,538,546</b>	<b>18,934,215</b>	<b>20,603,819</b>	<b>15,383,817</b>	<b>12,088,151</b>

**Notes to Interfund Transfers In**  
2016-17 - Cash balance transfer of \$945,672 and \$1,433,070 from Fund 01.0 to Fund 40.1 - tax increment funding for San Fernando Corridor and City of Glendale's Central Redevelopment project area respectively.  
2017-18 - Cash balance transfer of \$1,541,960 and \$1,463,111 from Fund 01.0 to Fund 40.1 - tax increment funding for San Fernando Corridor and City of Glendale's Central Redevelopment project area respectively.  
2018-19 - Cash balance transfer of \$1,093,892 and \$1,592,050 from Fund 01.0 to Fund 40.1 - tax increment funding for San Fernando Corridor and City of Glendale's Central Redevelopment project area respectively. Also a \$2,468,165 transfer from Fund 35.0 and \$850,000 transfer from Fund 25.0 for Cloud Preschool  
2019-20 - Cash balance transfer of \$2,912,848 from Fund 01.0 to Fund 40.1 - tax increment funding for San Fernando Corridor and City of Glendale's Central Redevelopment project areas. Also a \$500,000 transfer from Fund 25.0 for Cloud Preschool Portables.  
2020-21 - Cash balance transfer of \$3,625,966 from Fund 01.0 to Fund 40.1 - tax increment funding for San Fernando Corridor and City of Glendale's Central Redevelopment project areas. Also a \$216,964 transfer from Fund 21.1 for final closing transactions with the Prop 39. As well as, a \$145,372 transfer from Fund 01.0 for Cloud Portables Project.  
2020-21 - There were no salaries and benefits expenditures

**GLENDALE UNIFIED SCHOOL DISTRICT**

2021-22 Estimated Actuals

**Food Services Capital Outlay - Special Reserve Fund #40.2**

	2017-18 Audited Actuals	2018-19 Audited Actuals	2019-20 Audited Actuals	2020-21 Audited Actuals	2021-22 Estimated Actuals	2022-23 Proposed Budget
Revenue						
Interest	18,670	24,644	18,851	5,654	10,000	15,000
<b>Total Revenue</b>	<b>18,670</b>	<b>24,644</b>	<b>18,851</b>	<b>5,654</b>	<b>10,000</b>	<b>15,000</b>
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	41,992	44,547	97,960	105,214	300,000	203,950
Other Outgo	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>41,992</b>	<b>44,547</b>	<b>97,960</b>	<b>105,214</b>	<b>300,000</b>	<b>203,950</b>
Other Financing Sources/Uses						
Interfund Transfers In (mostly Fund 13.0)	0	0	0	0	0	0
Interfund Transfers Out (to Fund 13.0)	0	0	0	0	0	0
<b>Total Other Financing Sources/Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>(23,322)</b>	<b>(19,903)</b>	<b>(79,109)</b>	<b>(99,561)</b>	<b>(290,000)</b>	<b>(188,950)</b>
<b>Beginning Fund Balance</b>	<b>1,222,571</b>	<b>1,199,249</b>	<b>1,179,346</b>	<b>1,100,236</b>	<b>1,000,676</b>	<b>710,676</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>(23,322)</b>	<b>(19,903)</b>	<b>(79,109)</b>	<b>(99,561)</b>	<b>(290,000)</b>	<b>(188,950)</b>
<b>Ending Fund Balance</b>	<b>1,199,249</b>	<b>1,179,346</b>	<b>1,100,236</b>	<b>1,000,676</b>	<b>710,676</b>	<b>521,726</b>

**GLENDALE UNIFIED SCHOOL DISTRICT**  
**2021-22 Estimated Actuals**  
**Bond Interest and Redemption - Fund #51.0 (County Administered)**

	2017-18 Audited Actuals	2018-19 Audited Actuals	2019-20 Audited Actuals	2020-21 Unaudited Actuals	2021-22 Estimated Actuals	2022-23 Proposed Budget
<b>Revenue</b>						
Federal Revenue						
All Other Federal Revenue		133,543	134,042	135,112	0	0
<b>State Revenue</b>						
Voted Indebtedness Levies	88,224	82,760	77,884	68,429	0	0
Homeowners Exemptions						
<b>Local Revenue</b>						
County & District Taxes -						
Secured Roll	16,765,671	17,176,971	17,738,697	16,559,592	17,755,071	17,755,071
Unsecured Roll	478,884	454,441	441,862	423,072	197,910	197,910
Prior Year's Taxes	634,755	620,224	416,353	460,984	230,492	230,492
Supplemental Taxes	439,053	437,666	514,317	357,276	178,638	178,638
Penalties and Interest	53,785	43,671	44,381	56,280	0	0
on Delinquent Non-Revenue Limit Taxes						
Other Local Revenue	0	2,221,429	0	5,905,220	0	0
Interest	189,127	233,262	210,010	79,594	23,878	23,878
<b>Total Revenue</b>	<b>18,782,543</b>	<b>21,403,967</b>	<b>19,577,546</b>	<b>24,045,559</b>	<b>18,385,989</b>	<b>18,385,989</b>
<b>Expenditures</b>						
Other Outgo	21,163,557	21,512,342	20,228,250	21,445,010	20,789,698	20,789,698
<b>Total Expenditures</b>	<b>21,163,557</b>	<b>21,512,342</b>	<b>20,228,250</b>	<b>21,445,010</b>	<b>20,789,698</b>	<b>20,789,698</b>
<b>Other Financing Sources/Uses</b>						
Debt Service - Principal Payment	0	0	0	0	0	0
Debt Service - Interest Payment	0	0	0	0	0	0
<b>Total Other Financing Sources/Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>(2,381,014)</b>	<b>(108,375)</b>	<b>(650,704)</b>	<b>2,600,549</b>	<b>(2,403,709)</b>	<b>(2,403,709)</b>
<b>Beginning Fund Balance</b>	<b>20,013,864</b>	<b>17,632,850</b>	<b>17,524,475</b>	<b>16,873,771</b>	<b>19,474,320</b>	<b>17,070,611</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>(2,381,014)</b>	<b>(108,375)</b>	<b>(650,704)</b>	<b>2,600,549</b>	<b>(2,403,709)</b>	<b>(2,403,709)</b>
<b>Ending Fund Balance</b>	<b>17,632,850</b>	<b>17,524,475</b>	<b>16,873,771</b>	<b>19,474,320</b>	<b>17,070,611</b>	<b>14,666,902</b>



**GLENDALE UNIFIED SCHOOL DISTRICT**  
**2021-22 Estimated Actuals**  
**Debt Service Fund #56.0**

	2017-18 Audited Actuals	2018-19 Audited Actuals	2019-20 Audited Actuals	2020-21 Audited Actuals	2021-22 Estimated Actuals	2022-23 Proposed Budget
<b>Revenue</b>						
Local Revenue						
Interest/Other Local Revenue	198,623	244,762	192,348	1,591,723	20,000	60,000
<b>Total Revenue</b>	<b>198,623</b>	<b>244,762</b>	<b>192,348</b>	<b>1,591,723</b>	<b>20,000</b>	<b>60,000</b>
<b>Expenditures</b>						
Other Outgo	0	0	0	1,554,600	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,554,600</b>	<b>0</b>	<b>0</b>
<b>Other Financing Sources/Uses</b>						
Interfund Transfers In	0	0	0	0	0	0
Interfund Transfers Out	1,197,596	600,000	4,578,000	4,525,152	0	0
<b>Total Other Financing Sources/Uses</b>	<b>1,197,596</b>	<b>600,000</b>	<b>4,578,000</b>	<b>4,525,152</b>	<b>0</b>	<b>0</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>(998,973)</b>	<b>(355,238)</b>	<b>(4,385,652)</b>	<b>(4,488,029)</b>	<b>20,000</b>	<b>60,000</b>
<b>Beginning Fund Balance</b>	<b>12,683,057</b>	<b>11,684,084</b>	<b>11,328,846</b>	<b>6,943,194</b>	<b>2,455,165</b>	<b>2,475,165</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>(998,973)</b>	<b>(355,238)</b>	<b>(4,385,652)</b>	<b>(4,488,029)</b>	<b>20,000</b>	<b>60,000</b>
<b>Ending Fund Balance *</b>	<b>11,684,084</b>	<b>11,328,846</b>	<b>6,943,194</b>	<b>2,455,165</b>	<b>2,475,165</b>	<b>2,535,165</b>

\* Ending fund balance only reflects GUSD funds earmarked for textbooks, and does not reflect funds held by other fiscal agents relating to GO bond

**Notes To Other Outgo**  
2020-21 - The \$1,554,600 is an adjustment to the value of 2021 cross over bonds in the investment account for 2020-21

**GLENDALE UNIFIED SCHOOL DISTRICT**  
**2021-22 Estimated Actuals**

**Self Insurance - Dental & Vision Insurance Fund # 67.0**

	2017-18 Audited Actuals	2018-19 Audited Actuals	2019-20 Audited Actuals	2020-21 Audited Actuals	2021-22 Estimated Actuals	2022-23 Proposed Budget
<b>Revenue</b>						
In-District Premiums/Contrib	8,832,610	10,001,495	10,562,202	10,819,736	8,917,000	8,917,000
Interest	63,814	92,952	94,375	38,108	43,000	53,000
All Other Local Revenue	559,801	870,529	1,720,523	1,506,850	1,000,000	0
<b>Total Revenue</b>	<b>9,456,225</b>	<b>10,964,977</b>	<b>12,377,100</b>	<b>12,364,694</b>	<b>9,960,000</b>	<b>8,970,000</b>
<b>Expenditures</b>						
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	967	980	1,064	1,089	0	0
Contracted Services	9,062,237	10,057,741	10,336,147	11,339,381	9,917,000	8,917,000
Other Outgo	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>9,063,204</b>	<b>10,058,721</b>	<b>10,337,211</b>	<b>11,340,470</b>	<b>9,917,000</b>	<b>8,917,000</b>
<b>Other Financing Sources/Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Other Financing Sources/Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>393,021</b>	<b>906,256</b>	<b>2,039,889</b>	<b>1,024,224</b>	<b>43,000</b>	<b>53,000</b>
<b>Beginning Fund Balance</b>	<b>4,428,386</b>	<b>4,821,408</b>	<b>5,727,663</b>	<b>7,767,552</b>	<b>8,791,776</b>	<b>8,834,776</b>
<b>Audit Adjustment</b>						
<b>Adjusted Beginning Fund Balance</b>	<b>4,428,386</b>	<b>4,821,408</b>	<b>5,727,663</b>	<b>7,767,552</b>	<b>8,791,776</b>	<b>8,834,776</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>393,021</b>	<b>906,256</b>	<b>2,039,889</b>	<b>1,024,224</b>	<b>43,000</b>	<b>53,000</b>
<b>Ending Fund Balance</b>	<b>4,821,408</b>	<b>5,727,663</b>	<b>7,767,552</b>	<b>8,791,776</b>	<b>8,834,776</b>	<b>8,887,776</b>

GLENDALE UNIFIED SCHOOL DISTRICT

2021-22 Estimated Actuals

Self Insurance - Workers' Compensation Fund # 67.1

	2017-18 Audited Actuals	2018-19 Audited Actuals	2019-20 Audited Actuals	2020-21 Audited Actuals	2021-22 Estimated Actuals	2022-23 Proposed Budget
<b>Revenue</b>						
In-District Premiums/Contrib	4,240,959	3,891,015	3,543,838	3,176,260	3,620,463	3,254,920
Local Revenue	0	0	938,060	1,006,522	0	0
Interest	44,348	53,093	40,889	18,500	27,000	37,000
<b>Total Revenue</b>	<b>4,285,307</b>	<b>3,944,107</b>	<b>4,522,787</b>	<b>4,201,282</b>	<b>3,647,463</b>	<b>3,291,920</b>
<b>Expenditures</b>						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	0	0	0	46,947	93,900	93,900
Employee Benefits	0	0	0	24,843	47,091	50,525
Books & Supplies	0	0	0	0	10,000	10,000
Pre 2005-06 Claims	(101,636)	(229,052)	(36,030)	(151,674)	0	0
Current Year Coverage	4,277,392	3,945,099	3,446,312	3,190,773	3,219,472	3,169,472
Misc. Contract Services	141,779	141,779	142,004	70,890	300,000	300,000
Other Outgo	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>4,317,535</b>	<b>3,867,826</b>	<b>3,552,286</b>	<b>3,181,778</b>	<b>3,670,463</b>	<b>3,623,897</b>
Other Financing Sources/Uses	0	0	0	0	0	0
<b>Total Other Financing Sources/Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>(32,228)</b>	<b>86,281</b>	<b>970,502</b>	<b>1,019,504</b>	<b>(23,000)</b>	<b>(331,977)</b>
<b>Beginning Fund Balance</b>	<b>1,857,481</b>	<b>1,825,253</b>	<b>1,911,535</b>	<b>2,882,036</b>	<b>3,901,541</b>	<b>3,878,541</b>
<b>Audit Adjustment</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Adjusted Beginning Fund Balance</b>	<b>1,857,481</b>	<b>1,825,253</b>	<b>1,911,535</b>	<b>2,882,036</b>	<b>3,901,541</b>	<b>3,878,541</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>(32,228)</b>	<b>86,281</b>	<b>970,502</b>	<b>1,019,504</b>	<b>(23,000)</b>	<b>(331,977)</b>
<b>Ending Fund Balance</b>	<b>1,825,253</b>	<b>1,911,535</b>	<b>2,882,036</b>	<b>3,901,541</b>	<b>3,878,541</b>	<b>3,546,564</b>

GLENDALE UNIFIED SCHOOL DISTRICT

2021-22 Estimated Actuals

Self Insurance - Early Retirement Benefits Fund # 67.2

	2017-18 Audited Actuals	2018-19 Audited Actuals	2019-20 Audited Actuals	2020-21 Audited Actuals	2021-22 Estimated Actuals	2022-23 Proposed Budget
<b>Revenue</b>						
In-District Premiums/Contrib Interest	2,292,836	2,263,285	2,477,012	2,554,563	2,587,462	2,637,420
Other Local Revenue	5,027	6,203	3,879	2,511	5,000	5,000
	0	244	0	0	0	0
<b>Total Revenue</b>	<b>2,297,863</b>	<b>2,269,732</b>	<b>2,480,891</b>	<b>2,557,074</b>	<b>2,592,462</b>	<b>2,642,420</b>
<b>Expenditures</b>						
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	2,312,380	2,350,650	2,283,182	2,329,106	2,587,462	2,637,420
Other Outgo	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>2,312,380</b>	<b>2,350,650</b>	<b>2,283,182</b>	<b>2,329,106</b>	<b>2,587,462</b>	<b>2,637,420</b>
<b>Other Financing Sources/Uses</b>	0	0	0	0	0	0
<b>Total Other Financing Sources/Uses</b>	0	0	0	0	0	0
<b>Net Increase/Decrease in Fund Balance</b>	<b>(14,518)</b>	<b>(80,917)</b>	<b>197,709</b>	<b>227,968</b>	<b>5,000</b>	<b>5,000</b>
<b>Beginning Fund Balance</b>	<b>593,287</b>	<b>578,769</b>	<b>497,852</b>	<b>695,561</b>	<b>923,529</b>	<b>928,529</b>
Audit Adjustment	0	0	0	0	0	0
<b>Adjusted Beginning Fund Balance</b>	<b>593,287</b>	<b>578,769</b>	<b>497,852</b>	<b>695,561</b>	<b>923,529</b>	<b>928,529</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>(14,518)</b>	<b>(80,917)</b>	<b>197,709</b>	<b>227,968</b>	<b>5,000</b>	<b>5,000</b>
<b>Ending Fund Balance</b>	<b>578,769</b>	<b>497,852</b>	<b>695,561</b>	<b>923,529</b>	<b>928,529</b>	<b>933,529</b>

**GLENDALE UNIFIED SCHOOL DISTRICT**  
**2021-22 Estimated Actuals**  
**McLennan & Other Scholarships Trust Fund #73.0**

	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
	Audited	Audited	Audited	Audited	Estimated	Proposed
	Actuals	Actuals	Actuals	Actuals	Actuals	Budget
<b>Revenue</b>						
Local, Interest, Transfers In	5,284	8,943	5,757	3,445	7,100	10,100
<b>Total Revenue</b>	<b>5,284</b>	<b>8,943</b>	<b>5,757</b>	<b>3,445</b>	<b>7,100</b>	<b>10,100</b>
<b>Expenditures</b>						
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
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Financing Sources/Uses</b>						
Other Uses	5,582	9,419	6,789	2,352	9,600	9,600
<b>Total Other Financing Sources/Uses</b>	<b>5,582</b>	<b>9,419</b>	<b>6,789</b>	<b>2,352</b>	<b>9,600</b>	<b>9,600</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>(298)</b>	<b>(477)</b>	<b>(1,032)</b>	<b>1,092</b>	<b>(2,500)</b>	<b>500</b>
<b>Beginning Fund Balance</b>	<b>336,611</b>	<b>336,313</b>	<b>335,836</b>	<b>334,805</b>	<b>335,897</b>	<b>333,397</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>(298)</b>	<b>(477)</b>	<b>(1,032)</b>	<b>1,092</b>	<b>(2,500)</b>	<b>500</b>
<b>Ending Fund Balance</b>	<b>336,313</b>	<b>335,836</b>	<b>334,805</b>	<b>335,897</b>	<b>333,397</b>	<b>333,897</b>

Description	Resource Codes	Object Codes	2024-22 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>A. REVENUES</b>									
1) LCFF Sources		8010-8099	248,756,672.00	0.00	248,756,672.00	265,493,424.00	0.00	265,493,424.00	6.7%
2) Federal Revenue		8100-8299	200,000.00	67,199,307.00	67,399,307.00	200,000.00	23,347,511.00	23,347,511.00	-66.0%
3) Other State Revenue		8300-8599	5,152,431.00	51,392,229.00	56,544,660.00	5,251,298.00	31,676,588.00	36,927,886.00	-34.7%
4) Other Local Revenue		8600-8799	4,130,655.00	13,165,416.00	17,296,071.00	4,745,703.00	13,675,821.00	18,321,524.00	5.9%
5) TOTAL, REVENUES			258,239,758.00	131,656,952.00	389,896,710.00	275,690,425.00	68,599,920.00	344,290,345.00	-11.7%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1899	102,509,449.00	47,733,714.00	150,243,163.00	103,662,083.00	33,612,403.00	137,274,486.00	-8.6%
2) Classified Salaries		2000-2999	27,377,945.00	20,830,876.00	48,208,821.00	29,554,106.00	19,238,355.00	48,792,461.00	1.2%
3) Employee Benefits		3000-3999	62,656,297.00	24,502,605.00	87,158,902.00	68,413,786.00	28,825,856.00	97,239,642.00	11.6%
4) Books and Supplies		4000-4999	10,962,910.00	22,404,055.00	33,366,965.00	4,229,891.00	5,915,697.00	10,149,388.00	-69.6%
5) Services and Other Operating Expenditures		5000-5999	22,688,793.00	28,053,624.00	50,742,417.00	22,505,826.00	14,589,776.00	37,104,602.00	-26.9%
6) Capital Outlay		6000-6999	541,411.00	306,508.00	847,919.00	197,395.00	54,102.00	251,497.00	-70.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	220,000.00	809,000.00	1,029,000.00	220,000.00	809,000.00	1,029,000.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,328,549.00)	887,549.00	(441,000.00)	(1,421,597.00)	980,597.00	(441,000.00)	0.0%
9) TOTAL, EXPENDITURES			225,628,256.00	145,527,931.00	371,156,187.00	227,381,280.00	104,038,786.00	331,420,076.00	-10.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
			32,611,502.00	(13,830,979.00)	18,780,523.00	48,309,135.00	(85,438,866.00)	12,870,269.00	-31.5%
<b>D. OTHER FINANCING SOURCES/USES</b>									
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	7,877.00	3,842,773.00	3,850,650.00	0.00	3,842,773.00	3,842,773.00	-0.2%
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	(39,790,199.00)	39,790,199.00	0.00	(39,356,898.00)	39,356,898.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(39,798,076.00)	35,947,426.00	(3,850,650.00)	(39,356,898.00)	35,514,125.00	(3,842,773.00)	-0.2%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>									
			(7,186,574.00)	22,116,447.00	14,929,873.00	8,952,237.00	75,259.00	9,027,496.00	-39.5%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									

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	47,338,050.86	15,264,482.53	62,602,533.39	40,151,476.86	37,380,929.53	77,532,406.39	23.8%
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)			47,338,050.86	15,264,482.53	62,602,533.39	40,151,476.86	37,380,929.53	77,532,406.39	23.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			47,338,050.86	15,264,482.53	62,602,533.39	40,151,476.86	37,380,929.53	77,532,406.39	23.8%
2) Ending Balance, June 30 (E + F1e)			40,151,476.86	37,380,929.53	77,532,406.39	48,103,713.86	37,456,188.53	86,559,902.39	11.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	70,000.00	0.00	70,000.00	70,000.00	0.00	70,000.00	0.0%
Stores		9712	183,810.00	0.00	183,810.00	183,810.00	0.00	183,810.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	37,380,929.53	37,380,929.53	0.00	37,456,188.53	37,456,188.53	0.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	25,214,210.00	0.00	25,214,210.00	New
Projected Commitments	0000	9760			0.00	25,214,210.00		25,214,210.00	
d) Assigned			13,577,808.86	0.00	13,577,808.86	13,577,807.00	0.00	13,577,807.00	0.0%
Other Assignments									
Assigned 2020-21 Carry-Overs & MAA Reserve	0000	9780	6,724,527.00		6,724,527.00			0.00	
Assigned 2021-22 Projected Carry-Overs	0000	9780	6,592,178.33		6,592,178.33			0.00	
Assigned 2021-22 Projected Carry-Overs	1100	9780	261,034.69		261,034.69			0.00	
Assigned 2021-22 Projected Carry-Overs	1400	9780	68.84		68.84			0.00	
Assigned 2020-21 Carry-Overs & MAA Reserve	0000	9780			0.00	6,724,527.00		6,724,527.00	
Assigned Projected 2021-22 Carry-Overs	0000	9780			0.00	6,592,178.00		6,592,178.00	
Assigned Projected 2021-22 Carry-Overs	1100	9780			0.00	261,034.00		261,034.00	
Assigned	1400	9780			0.00	68.00		68.00	
e) Unassigned/Unappropriated			11,265,375.00	0.00	11,265,375.00	10,057,886.86	0.00	10,057,886.86	-10.7%
Reserve for Economic Uncertainties		9789							
Unassigned/Unappropriated Amount		9790	15,064,483.00	0.00	15,064,483.00	0.00	0.00	0.00	-100.0%
<b>G. ASSETS</b>									

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)	
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
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				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9600	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				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30									
(G9 + H2) - (I6 + J2)			0.00	0.00	0.00				
<b>LCFF SOURCES</b>									



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)	
Principal Apportionment									
State Aid - Current Year		8011	124,553,971.00	0.00	124,553,971.00	137,866,462.00	0.00	137,866,462.00	10.7%
Education Protection Account State Aid - Current Year		8012	35,279,360.00	0.00	35,279,360.00	35,714,737.00	0.00	35,714,737.00	1.2%
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	318,465.00	0.00	318,465.00	318,465.00	0.00	318,465.00	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	5,455.00	0.00	5,455.00	5,455.00	0.00	5,455.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	58,666,606.00	0.00	58,666,606.00	60,541,778.00	0.00	60,541,778.00	3.2%
Unsecured Roll Taxes		8042	1,658,373.00	0.00	1,658,373.00	1,658,373.00	0.00	1,658,373.00	0.0%
Prior Years' Taxes.		8043	1,393,446.00	0.00	1,393,446.00	1,393,446.00	0.00	1,393,446.00	0.0%
Supplemental Taxes		8044	1,346,416.00	0.00	1,346,416.00	1,346,416.00	0.00	1,346,416.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	18,841,358.00	0.00	18,841,358.00	18,841,358.00	0.00	18,841,358.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	6,693,222.00	0.00	6,693,222.00	7,807,934.00	0.00	7,807,934.00	16.7%
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			248,756,672.00	0.00	248,756,672.00	265,493,424.00	0.00	265,493,424.00	6.7%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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			248,756,672.00	0.00	248,756,672.00	265,493,424.00	0.00	265,493,424.00	6.7%
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	4,197,222.00	4,197,222.00	0.00	4,906,966.00	4,906,966.00	16.9%

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 (P)	Restricted (E)	Total Fund col. D + E (F)	
Special Education Discretionary Grants		8182	0.00	718,004.00	718,004.00	0.00	594,239.00	594,239.00	-17.2%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	8,920,985.00	8,920,985.00	0.00	6,066,586.00	6,066,586.00	-32.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	1,659,673.00	1,659,673.00	0.00	1,396,226.00	1,396,226.00	-15.9%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	1,336,822.00	1,336,822.00	0.00	647,127.00	647,127.00	-51.6%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	0.00	949,087.00	949,087.00	0.00	671,757.00	671,757.00	-29.2%
Career and Technical Education	3500-3599	8290	0.00	16,812.00	16,812.00	0.00	0.00	0.00	-100.0%
All Other Federal Revenue	All Other	8290	200,000.00	48,340,702.00	48,540,702.00	200,000.00	9,064,610.00	9,264,610.00	-81.3%
TOTAL FEDERAL REVENUE			200,000.00	67,139,307.00	67,339,307.00	200,000.00	23,347,511.00	23,547,511.00	-65.0%
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		17,974,188.00	17,974,188.00		19,128,103.00	19,128,103.00	6.4%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		9550	1,160,000.00	0.00	1,160,000.00	1,236,096.00	0.00	1,236,096.00	6.6%

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)	
Lottery - Unrestricted and Instructional Materials		8560	3,942,431.00	1,568,775.00	5,511,206.00	3,965,202.00	1,474,850.00	5,440,052.00	-1.3%
Tax Relief Subventions									
Restricted Levies - Other		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Homeowners' Exemptions		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes									
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		2,051,494.00	2,051,494.00		1,963,137.00	1,963,137.00	-4.3%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6695	8590		225,152.00	225,152.00		65,325.00	65,325.00	-71.0%
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		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	50,000.00	29,572,620.00	29,622,620.00	50,000.00	9,045,173.00	9,095,173.00	-69.3%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>5,152,431.00</b>	<b>51,392,229.00</b>	<b>56,544,660.00</b>	<b>5,251,298.00</b>	<b>31,676,588.00</b>	<b>36,927,886.00</b>	<b>-34.7%</b>
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	3,263,000.00	3,263,000.00	0.00	3,263,000.00	3,263,000.00	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%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Total Fund col. A + B (C)		Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)		
			Unrestricted (A)	Restricted (B)					
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	2,378,667.00	0.00	2,378,667.00	2,517,703.00	0.00	2,517,703.00	5.8%
Interest		8660	569,300.00	0.00	569,300.00	1,100,000.00	0.00	1,100,000.00	93.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	6,685,997.00	0.00	7,281,698.00	568,000.00	7,268,452.00	7,836,452.00	7.6%
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	586,987.00	1,079,970.00	1,666,957.00	560,000.00	638,592.00	1,398,592.00	-16.1%
Tuition		8710	0.00	550,000.00	550,000.00	0.00	550,000.00	550,000.00	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	370,000.00	0.00	370,000.00	0.00	370,000.00	370,000.00	0.0%
From County Offices	6500	8792	1,216,449.00	0.00	1,216,449.00	0.00	1,285,777.00	1,285,777.00	5.7%
From JPAs	6500	8793	0.00	0.00	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	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	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%

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)	
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			4,130,655.00	13,165,416.00	17,296,071.00	4,746,703.00	13,575,821.00	18,321,524.00	5.9%
<b>TOTAL, REVENUES</b>			258,239,758.00	131,696,952.00	389,936,710.00	275,690,425.00	68,599,920.00	344,290,345.00	-11.7%
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	90,048,226.00	41,154,756.00	131,202,982.00	90,738,854.00	26,565,136.00	117,303,990.00	-10.6%
Certificated Pupil Support Salaries		1200	3,320,560.00	4,870,076.00	8,190,636.00	3,455,508.00	5,276,761.00	8,732,269.00	6.6%
Certificated Supervisors' and Administrators' Salaries		1300	9,124,320.00	1,708,882.00	10,833,202.00	9,461,078.00	1,770,506.00	11,231,584.00	3.7%
Other Certificated Salaries		1900	16,343.00	0.00	16,343.00	26,643.00	0.00	26,643.00	63.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			102,509,449.00	47,733,714.00	150,243,163.00	103,662,063.00	33,612,403.00	137,274,466.00	-8.6%
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	4,878,481.00	9,214,501.00	14,092,982.00	5,949,868.00	8,982,851.00	14,932,719.00	6.0%
Classified Support Salaries		2200	8,099,127.00	4,888,980.00	12,988,107.00	8,467,731.00	3,463,251.00	11,930,982.00	-6.7%
Classified Supervisors' and Administrators' Salaries		2300	2,192,832.00	786,579.00	2,979,411.00	2,228,832.00	937,350.00	3,166,182.00	6.3%
Clerical, Technical and Office Salaries		2400	8,596,486.00	1,507,240.00	10,103,726.00	9,256,712.00	1,557,151.00	10,813,863.00	7.0%
Other Classified Salaries		2900	3,611,039.00	4,633,576.00	8,244,615.00	3,650,963.00	4,297,952.00	7,948,915.00	-3.6%
<b>TOTAL, CLASSIFIED SALARIES</b>			27,377,945.00	20,830,876.00	48,208,821.00	29,554,106.00	19,238,355.00	48,792,461.00	1.2%
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	18,016,497.00	4,598,075.00	22,614,572.00	19,443,492.00	6,221,163.00	25,664,655.00	13.5%
PERS		3201-3202	6,196,648.00	3,651,258.00	9,847,906.00	7,110,513.00	4,472,609.00	11,583,122.00	17.6%
OASDI/Medicare/Alternative		3301-3302	3,835,037.00	1,728,864.00	5,563,901.00	3,818,779.00	2,014,449.00	5,833,228.00	4.8%
Health and Welfare Benefits		3401-3402	30,362,353.00	11,143,623.00	41,505,976.00	33,947,095.00	12,497,604.00	46,444,699.00	11.9%
Unemployment Insurance		3501-3502	68,442.00	2,025,467.00	2,093,909.00	66,235.00	2,026,427.00	2,092,662.00	-0.1%
Workers' Compensation		3601-3602	2,293,385.00	748,888.00	3,042,273.00	2,219,914.00	865,259.00	3,105,173.00	2.1%
OPEB, Allocated		3701-3702	1,883,935.00	606,430.00	2,490,365.00	1,807,758.00	708,345.00	2,516,103.00	1.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			62,656,297.00	24,502,605.00	87,158,902.00	68,413,786.00	28,825,856.00	97,239,642.00	11.5%
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	2,935,094.00	46,358.00	2,981,452.00	318,290.00	44,503.00	362,793.00	-87.8%
Books and Other Reference Materials		4200	76,492.00	94,004.00	170,496.00	44,156.00	33,470.00	77,626.00	-54.5%
Materials and Supplies		4300	5,550,946.00	5,860,999.00	11,411,945.00	3,233,261.00	3,967,785.00	7,201,046.00	-36.9%

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)	
Noncapitalized Equipment		4400	2,400,378.00	16,402,694.00	18,803,072.00	633,984.00	1,873,939.00	2,507,923.00	-86.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL BOOKS AND SUPPLIES</b>			10,962,910.00	22,404,055.00	33,366,965.00	4,229,691.00	5,919,697.00	10,149,388.00	-68.6%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	5,926,865.00	4,365,000.00	10,291,865.00	7,799,290.00	4,365,000.00	12,164,290.00	18.2%
Travel and Conferences		5200	254,863.00	298,035.00	552,898.00	201,344.00	207,534.00	408,878.00	-26.0%
Dues and Memberships		5300	65,134.00	7,459.00	72,593.00	61,743.00	7,734.00	69,477.00	-4.3%
Insurance		5400 - 5460	2,988,300.00	0.00	2,988,300.00	2,988,300.00	0.00	2,988,300.00	0.0%
Operations and Housekeeping Services		5500	5,293,121.00	0.00	5,293,121.00	5,930,668.00	0.00	5,930,668.00	-12.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,371,210.00	644,859.00	2,016,069.00	774,373.00	634,837.00	1,409,210.00	-30.1%
Transfers of Direct Costs		5710	(1,673,165.00)	1,673,165.00	0.00	(1,440,877.00)	1,440,877.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(121,174.00)	0.00	(121,174.00)	(121,174.00)	0.00	(121,174.00)	0.0%
Professional/Consulting Services and Operating Expenditures		5800	7,503,212.00	21,034,613.00	28,537,825.00	5,206,476.00	7,897,587.00	13,104,043.00	-54.1%
Communications		5900	1,080,427.00	30,493.00	1,110,920.00	1,105,683.00	45,227.00	1,150,910.00	3.6%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			22,688,793.00	28,053,624.00	50,742,417.00	22,505,826.00	14,598,776.00	37,104,602.00	-26.9%
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	113.00	113.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	2,514.00	40,830.00	43,344.00	2,514.00	27,947.00	30,461.00	-29.7%
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	538,897.00	265,565.00	804,462.00	194,861.00	26,155.00	221,036.00	-72.5%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			541,411.00	306,508.00	847,919.00	197,395.00	54,102.00	251,497.00	-70.3%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition for Instruction Under Interdistrict Attendance Agreements		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									

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)	
Payments to Districts or Charter Schools		7141	0.00	530,000.00	530,000.00	0.00	530,000.00	530,000.00	0.0%
Payments to County Offices		7142	220,000.00	0.00	220,000.00	220,000.00	0.00	220,000.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/JP Transfers of Apportionments									
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	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	22,585.00	22,585.00	0.00	22,585.00	22,585.00	0.0%
Other Debt Service - Principal		7439	0.00	256,415.00	256,415.00	0.00	256,415.00	256,415.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			220,000.00	809,000.00	1,029,000.00	220,000.00	809,000.00	1,029,000.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(987,549.00)	887,549.00	0.00	(980,597.00)	980,597.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(441,000.00)	0.00	(441,000.00)	(441,000.00)	0.00	(441,000.00)	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,328,549.00)	887,549.00	(441,000.00)	(1,421,597.00)	980,597.00	(441,000.00)	0.0%
TOTAL, EXPENDITURES			225,628,256.00	145,527,931.00	371,156,187.00	227,381,290.00	104,038,786.00	331,420,076.00	-10.7%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	2,984,000.00	2,984,000.00	0.00	2,984,000.00	2,984,000.00	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	7,877.00	858,773.00	866,650.00	0.00	858,773.00	858,773.00	-0.9%
(b) TOTAL INTERFUND TRANSFERS OUT			7,877.00	3,842,773.00	3,850,650.00	0.00	3,842,773.00	3,842,773.00	-0.2%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments									
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(39,791,823.00)	39,791,823.00	0.00	(39,356,898.00)	39,356,898.00	0.00	0.0%
Contributions from Restricted Revenues		8990	1,624.00	(1,624.00)	0.00	0.00	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(e) TOTAL, CONTRIBUTIONS			(39,790,199.00)	39,790,199.00	0.00	(39,356,898.00)	39,356,898.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a-b + c - d + e)			(39,798,076.00)	35,947,426.00	(3,850,650.00)	(39,356,898.00)	35,514,125.00	(3,842,773.00)	-0.2%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,090,645.78	2,090,645.78	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
c) As of July 1 - Audited (F1a + F1b)			2,090,645.78	2,090,645.78	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,090,645.78	2,090,645.78	0.0%
2) Ending Balance, June 30 (E + F1e)			2,090,645.78	2,090,645.78	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) In County Treasury					
1) Fair Value Adjustment to Cash in County Treasury		9110	0.00		
		9111	0.00		
		9120	0.00		
b) in Banks					
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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources					
		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS					
			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable					
		9500	0.00		
2) Due to Grantor Governments					
		9590	0.00		
3) Due to Other Funds					
		9610	0.00		

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

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

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

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,899,882.00	4,899,882.00	0.0%
3) Other State Revenue		8300-8599	2,440,085.00	2,440,085.00	0.0%
4) Other Local Revenue		8800-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			7,339,967.00	7,339,967.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	7,339,967.00	7,339,967.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,339,967.00	7,339,967.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7829	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		5930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9760	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) In County Treasury		9110	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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G9 + H2) - (I6 + J2)			0.00		
<b>LCFF SOURCES</b>					
LCFF Transfers					
Property Taxee Transfers		8097	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
Pass-Through Revenues from					
Federal Sources		8287	4,899,882.00	4,899,882.00	0.0%
TOTAL, FEDERAL REVENUE			4,899,882.00	4,899,882.00	0.0%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8318	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	2,440,085.00	2,440,085.00	0.0%
TOTAL, OTHER STATE REVENUE			2,440,085.00	2,440,085.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
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					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			7,339,967.00	7,339,967.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					



Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	7,339,967.00	7,339,967.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7289	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			7,339,967.00	7,339,967.00	0.0%
TOTAL, EXPENDITURES			7,339,967.00	7,339,967.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	704,236.00	636,093.00	-9.7%
3) Other State Revenue		8300-8599	2,235,994.00	2,576,408.00	15.2%
4) Other Local Revenue		8600-8799	340,045.00	350,045.00	2.9%
5) TOTAL, REVENUES			3,280,285.00	3,562,546.00	8.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	1,817,117.00	1,773,654.00	-2.4%
2) Classified Salaries		2000-2999	682,411.00	801,523.00	37.0%
3) Employee Benefits		3000-3999	1,333,722.00	1,430,364.00	7.2%
4) Books and Supplies		4000-4999	163,305.00	153,305.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	131,483.00	131,483.00	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	111,000.00	111,000.00	0.0%
9) TOTAL, EXPENDITURES			4,129,038.00	4,401,319.00	6.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(848,773.00)	(838,773.00)	-1.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	858,773.00	858,773.00	0.0%
b) Transfers Out		7800-7829	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			858,773.00	858,773.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			10,000.00	20,000.00	100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	614,611.43	624,611.43	1.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			614,611.43	624,611.43	1.6%
d) Other Restatements		6795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			614,611.43	624,611.43	1.6%
2) Ending Balance, June 30 (E + F1e)			624,611.43	644,611.43	3.2%
<b>Components of Ending Fund Balance</b>					
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	577,388.53	577,388.53	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9780	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	47,222.90	67,222.90	42.4%
Assigned	0000	9780	47,222.90		
Assigned	0000	9780		67,222.90	
Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9780	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) In County Treasury		9110	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) In Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9990	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G9 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
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	704,235.00	636,093.00	-9.7%
TOTAL, FEDERAL REVENUE			704,235.00	636,093.00	-9.7%
<b>OTHER STATE REVENUE</b>					
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		8567	0.00	0.00	0.0%
State Preschool	6105	8590	2,235,984.00	2,576,408.00	15.2%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,235,984.00	2,576,408.00	15.2%
<b>OTHER LOCAL REVENUE</b>					
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	10,000.00	20,000.00	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	330,045.00	330,045.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>TOTAL, OTHER LOCAL REVENUE</b>			340,045.00	350,045.00	2.9%
<b>TOTAL, REVENUES</b>			3,280,265.00	3,662,546.00	8.6%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	1,574,700.00	1,534,195.00	-2.6%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	242,417.00	239,459.00	-1.2%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			1,817,117.00	1,773,654.00	-2.4%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	420,615.00	695,138.00	65.3%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	55,107.00	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	106,689.00	106,385.00	-0.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			682,411.00	801,523.00	37.6%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	290,105.00	328,815.00	13.3%
PERS		3201-3202	121,390.00	169,615.00	39.7%
OASDI/Medicare/Alternative		3301-3302	77,261.00	90,266.00	16.8%
Health and Welfare Benefits		3401-3402	771,011.00	752,288.00	-1.1%
Unemployment Insurance		3501-3502	1,200.00	1,291.00	7.6%
Workers' Compensation		3601-3602	40,193.00	43,135.00	7.3%
OPEB, Allocated		3701-3702	32,582.00	34,944.00	7.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3801-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			1,353,722.00	1,430,354.00	7.2%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	137,305.00	137,305.00	0.0%
Noncapitalized Equipment		4400	16,000.00	16,000.00	0.0%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			153,305.00	153,305.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	15,200.00	15,200.00	0.0%
Dues and Memberships		5300	2,000.00	2,000.00	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	2,000.00	2,000.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	58,083.00	58,083.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	61,800.00	51,800.00	-16.3%
Communications		5900	2,400.00	2,400.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			131,483.00	131,483.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
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%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
<b>Debt Service</b>					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	111,000.00	111,000.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			111,000.00	111,000.00	0.0%
<b>TOTAL, EXPENDITURES</b>			4,129,038.00	4,401,318.00	6.6%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	858,773.00	858,773.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			858,773.00	858,773.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from 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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8980	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			858,773.00	858,773.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-9099	0.00	0.00	0.0%
2) Federal Revenue		8100-8289	7,950,000.00	6,890,000.00	-12.1%
3) Other State Revenue		8300-8599	664,224.00	754,949.00	10.3%
4) Other Local Revenue		8600-8799	1,220,600.00	2,320,800.00	90.1%
5) TOTAL, REVENUES			9,855,024.00	10,065,749.00	2.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,256,407.00	3,323,916.00	2.1%
3) Employee Benefits		3000-3999	2,029,407.00	2,118,521.00	4.4%
4) Books and Supplies		4000-4999	3,951,660.00	3,951,660.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	286,650.00	286,650.00	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	330,000.00	330,000.00	0.0%
9) TOTAL, EXPENDITURES			9,854,124.00	10,010,749.00	1.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			900.00	55,000.00	6,011.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions					
		8960-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			900.00	55,000.00	6,011.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,412,980.07	1,413,880.07	0.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,412,980.07	1,413,880.07	0.1%
d) Other Restatements		9785	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,412,980.07	1,413,880.07	0.1%
2) Ending Balance, June 30 (E + F1e)					
			1,413,880.07	1,468,880.07	3.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	700.00	700.00	0.0%
Stores		9712	187,206.71	187,205.71	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	613,497.50	613,497.50	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	612,475.66	667,475.66	9.0%
Assigned	0000	9780	612,475.66		
Assigned	0000	9780		667,475.66	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) In County Treasury		9110	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) In Banks		9120	0.00		
c) In Revolving Cash Account		9130	0.00		
d) With Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9840	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G9 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	7,950,000.00	6,990,000.00	-12.1%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			7,950,000.00	6,980,000.00	-12.1%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	684,224.00	754,949.00	10.3%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			684,224.00	754,949.00	10.3%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,215,800.00	2,265,800.00	86.4%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	5,000.00	55,000.00	1,000.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,220,800.00	2,320,800.00	90.1%
TOTAL, REVENUES			9,855,024.00	10,065,749.00	2.1%
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	2,499,714.00	2,470,247.00	-1.2%
Classified Supervisors' and Administrators' Salaries		2300	490,971.00	631,305.00	28.6%
Clerical, Technical and Office Salaries		2400	265,722.00	222,366.00	-16.3%
Other Classified Salaries		2800	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>3,256,407.00</b>	<b>3,323,918.00</b>	<b>2.1%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	540,654.00	639,316.00	18.2%
OASDI/Medicare/Alternative		3301-3302	246,936.00	253,479.00	1.8%
Health and Welfare Benefits		3401-3402	1,139,256.00	1,123,283.00	-1.4%
Unemployment Insurance		3501-3502	1,629.00	1,884.00	2.2%
Workers' Compensation		3601-3602	54,545.00	55,674.00	2.1%
OPEB, Allocated		3701-3702	44,188.00	45,105.00	2.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>2,029,407.00</b>	<b>2,118,621.00</b>	<b>4.4%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	5,250.00	5,250.00	0.0%
Materials and Supplies		4300	408,926.00	408,926.00	0.0%
Noncapitalized Equipment		4400	129,350.00	129,350.00	0.0%
Food		4700	3,408,134.00	3,408,134.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>3,951,660.00</b>	<b>3,951,660.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	20,600.00	20,600.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	20,085.00	20,085.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	25,831.00	25,831.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	63,091.00	63,091.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	153,712.00	153,712.00	0.0%
Communications		6900	3,331.00	3,331.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>286,850.00</b>	<b>286,850.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6800	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7435	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	330,000.00	330,000.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>330,000.00</b>	<b>330,000.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>9,854,124.00</b>	<b>10,010,749.00</b>	<b>1.6%</b>
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>



Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8955	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	40,000.00	90,000.00	125.0%
5) TOTAL, REVENUES			40,000.00	90,000.00	125.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			40,000.00	90,000.00	125.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7800-7829	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions					
		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			40,000.00	90,000.00	125.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,436,320.69	5,476,320.69	0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,436,320.69	5,476,320.69	0.7%
d) Other Restatements		9785	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,436,320.69	5,476,320.69	0.7%
2) Ending Balance, June 30 (E + F1e)					
			5,476,320.89	5,566,320.69	1.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9718	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	5,478,320.89	5,566,320.69	1.6%
Committed	0000	9760	5,478,320.89		
Commitments	0000	9760		5,566,320.69	
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) In Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9600	0.00		
2) Due to Grantor Governments		9690	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9990	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G9 + H2) - (I6 + J2)			0.00		
<b>LCFF SOURCES</b>					
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%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	40,000.00	90,000.00	125.0%
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			40,000.00	90,000.00	125.0%
TOTAL, REVENUES			40,000.00	90,000.00	125.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%

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		3751-3762	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5760	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6800	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
<b>Debt Service</b>					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
<b>Other Sources</b>					
Transfers from Funds of Lapsed/Reorganized LEAs		8865	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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8880	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		6010-8099	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	550,000.00	550,000.00	0.0%
5) TOTAL, REVENUES			550,000.00	550,000.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	972,508.00	995,293.00	2.3%
3) Employee Benefits		3000-3999	641,365.00	674,362.00	6.1%
4) Books and Supplies		4000-4999	0.00	9,093.00	New
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	42,720,446.00	32,609,677.00	-23.7%
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			44,234,319.00	34,188,555.00	-22.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(43,684,319.00)	(33,638,555.00)	-23.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,807,411.00	0.00	-100.0%
b) Transfers Out		7800-7829	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					
		8980-8989	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,807,411.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(39,876,908.00)	(33,638,555.00)	-15.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	91,882,742.11	52,005,834.11	-43.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			91,882,742.11	52,005,834.11	-43.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			91,882,742.11	52,005,834.11	-43.4%
2) Ending Balance, June 30 (E + F1e)					
			52,005,834.11	18,367,279.11	-64.7%
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	18,008,066.25	11.25	-100.0%
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	33,997,767.86	18,367,267.86	-46.0%
Assigned	0000	9780	33,997,767.86		
Assigned	0000	9780		18,367,267.86	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
a) In County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash In County Treasury		9111	0.00		
b) In Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE:</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	550,000.00	550,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8682	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8899	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>550,000.00</b>	<b>550,000.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>550,000.00</b>	<b>550,000.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	624,741.00	642,604.00	2.9%
Clerical, Technical and Office Salaries		2400	187,415.00	189,985.00	1.4%
Other Classified Salaries		2900	160,352.00	162,644.00	1.4%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>972,508.00</b>	<b>995,233.00</b>	<b>2.3%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	222,802.00	252,491.00	13.3%
CASDI/Medicare/Alternative		3301-3302	73,919.00	75,343.00	1.9%
Health and Welfare Benefits		3401-3402	214,669.00	215,845.00	0.5%
Unemployment Insurance		3501-3502	487.00	498.00	2.3%
Workers' Compensation		3601-3602	16,290.00	16,670.00	2.3%
OPEB, Allocated		3701-3702	13,198.00	13,505.00	2.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3801-3802	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>641,365.00</b>	<b>574,352.00</b>	<b>6.1%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	9,093.00	New
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>9,093.00</b>	<b>New</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	42,441,867.00	32,251,398.00	-24.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	278,479.00	358,479.00	28.7%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>42,720,446.00</b>	<b>32,609,877.00</b>	<b>-23.7%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			44,234,319.00	34,188,555.00	-22.7%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	3,807,411.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,807,411.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from 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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			3,807,411.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,030,000.00	1,130,000.00	9.7%
5) TOTAL, REVENUES			1,030,000.00	1,130,000.00	9.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	36,888.00	36,888.00	0.0%
3) Employee Benefits		3000-3999	22,942.00	30,206.00	31.7%
4) Books and Supplies		4000-4899	500.00	500.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	163,000.00	353,000.00	122.7%
6) Capital Outlay		6000-6999	100,000.00	100,000.00	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			323,330.00	530,594.00	64.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			706,670.00	599,406.00	-15.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7659	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			706,670.00	599,406.00	-15.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,828,883.51	11,535,553.51	6.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,828,883.51	11,535,553.51	6.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,828,883.51	11,535,553.51	6.5%
2) Ending Balance, June 30 (E + F1e)			11,535,553.51	12,134,959.51	5.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,663,160.77	3,663,160.77	37.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	8,872,392.74	8,471,798.74	-4.5%
Assigned	0000	9780	8,872,392.74		
Assigned	0000	9780		8,471,798.74	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) In Banks		9120	0.00		
c) In Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (C9 + H2) - (I6 + J2)			0.00		
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	30,000.00	130,000.00	333.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	1,000,000.00	1,000,000.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>Other Local Revenue</b>					
All Other Local Revenue		8599	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,030,000.00	1,130,000.00	9.7%
TOTAL, REVENUES			1,030,000.00	1,130,000.00	9.7%
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	36,888.00	36,888.00	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			36,888.00	36,888.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	8,451.00	9,359.00	10.7%
OASDI/Medicare/Alternative		3301-3302	2,822.00	2,822.00	0.0%
Health and Welfare Benefits		3401-3402	10,532.00	15,888.00	60.3%
Unemployment Insurance		3501-3502	18.00	18.00	0.0%
Workers' Compensation		3601-3602	518.00	618.00	0.0%
OPEB, Allocated		3701-3702	501.00	501.00	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			22,842.00	30,206.00	31.7%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	500.00	500.00	0.0%
TOTAL, BOOKS AND SUPPLIES			500.00	500.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	78,000.00	278,000.00	266.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	85,000.00	85,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			163,000.00	363,000.00	122.7%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	100,000.00	100,000.00	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			100,000.00	100,000.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					

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%
TOTAL, EXPENDITURES			323,330.00	530,594.00	54.1%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	100.00	0.00	-100.0%
5) TOTAL, REVENUES			100.00	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2899	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			100.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers-In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7830-7899	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			100.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,328.89	6,428.89	1.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,328.89	6,428.89	1.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,328.89	6,428.89	1.6%
2) Ending Balance, June 30 (E + F1e)					
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	6,428.89	6,428.89	0.0%
Assigned	0000	9780	6,428.89		
Assigned	.0000	9780		6,428.89	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9890	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8567	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	100.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			100.00	0.00	-100.0%
TOTAL, REVENUES			100.00	0.00	-100.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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		3801-3802	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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%



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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	152,487.00	0.00	-100.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	375,000.00	680,000.00	81.3%
5) TOTAL, REVENUES			527,487.00	680,000.00	28.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	19,500.00	719,500.00	3,589.7%
5) Services and Other Operating Expenditures		5000-5999	379,481.00	429,481.00	13.2%
6) Capital Outlay		8000-8999	3,513,153.00	4,697,950.00	33.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,309,821.00	1,301,685.00	-0.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,221,855.00	7,149,816.00	36.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(4,694,468.00)	(6,468,816.00)	37.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,984,000.00	2,984,000.00	0.0%
b) Transfers Out		7800-7829	3,799,534.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8880-8899	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(815,534.00)	2,984,000.00	-455.9%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(5,510,002.00)	(3,484,816.00)	-38.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	21,604,496.07	16,094,494.07	-25.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,604,496.07	16,094,494.07	-25.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,604,496.07	16,094,494.07	-25.5%
2) Ending Balance, June 30 (E + F1e)			16,094,494.07	12,609,878.07	-21.7%
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	3,800,098.57	3,810,098.57	0.3%
c) Committed					
Stabilization Arrangements		9760	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	12,294,395.50	8,799,779.50	-28.4%
Assigned	0000	9780	12,294,395.50		
Assigned	0000	9780		8,799,779.50	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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		
a) 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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	152,487.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			152,487.00	0.00	-100.0%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCOF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	115,000.00	115,000.00	0.0%
Interest		8660	260,000.00	565,000.00	117.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			375,000.00	680,000.00	81.3%
TOTAL, REVENUES			627,487.00	680,000.00	28.9%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	500.00	200,600.00	40,000.0%
Noncapitalized Equipment		4400	19,000.00	519,000.00	2,631.6%
TOTAL, BOOKS AND SUPPLIES			19,500.00	719,500.00	3,589.7%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	10,000.00	10,000.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5800	93,000.00	143,000.00	53.8%
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	276,481.00	276,481.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			379,481.00	429,481.00	13.2%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,513,153.00	4,697,950.00	33.7%
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			3,513,153.00	4,697,950.00	33.7%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	429,863.00	395,613.00	-7.8%
Other Debt Service - Principal		7439	880,936.00	906,072.00	2.9%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,309,821.00	1,301,685.00	-0.6%
<b>TOTAL, EXPENDITURES</b>			<b>5,221,955.00</b>	<b>7,148,616.00</b>	<b>36.9%</b>
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: Special Reserve Fund From: General Fund/CSSF		8912	2,984,000.00	2,984,000.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>2,984,000.00</b>	<b>2,984,000.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>INTERFUND TRANSFERS OUT</b>					
From: Special Reserve Fund To: General Fund/CSSF		7612	0.00	0.00	0.0%
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	3,789,534.00	0.00	-100.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>3,789,534.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
<b>Proceeds</b>					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
<b>Other Sources</b>					
Transfers from Funds of Lapsed/Reorganized LEAs		8955	0.00	0.00	0.0%
<b>Long-Term Debt Proceeds</b>					
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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8980	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>(815,534.00)</b>	<b>2,984,000.00</b>	<b>-466.9%</b>

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8800-8799	18,385,989.00	18,385,989.00	0.0%
5) TOTAL, REVENUES			18,385,989.00	18,385,989.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	20,789,698.00	20,789,698.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			20,789,698.00	20,789,698.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,403,709.00)	(2,403,709.00)	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions					
4) TOTAL, OTHER FINANCING SOURCES/USES		8980-8998	0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,403,709.00)	(2,403,709.00)	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,474,320.00	17,070,611.00	-12.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,474,320.00	17,070,611.00	-12.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,474,320.00	17,070,611.00	-12.3%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements					
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
Assigned	0000	9780	17,070,611.00	14,666,902.00	-14.1%
Assigned	0000	9780	17,070,611.00	14,666,902.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	17,755,071.00	17,755,071.00	0.0%
Unsecured Roll		8612	197,910.00	197,910.00	0.0%
Prior Years' Taxes		8613	230,492.00	230,492.00	0.0%
Supplemental Taxes		8614	178,638.00	178,638.00	0.0%
Penalties and Interest from Delinquent Non-LOFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	23,878.00	23,878.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8682	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			18,385,989.00	18,385,989.00	0.0%
TOTAL, REVENUES			18,385,989.00	18,385,989.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>Debt Service</b>					
Bond Redemptions		7433	11,008,601.00	11,008,601.00	0.0%
Bond Interest and Other Service Charges		7434	9,781,097.00	9,781,097.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			20,789,698.00	20,789,698.00	0.0%
TOTAL, EXPENDITURES			20,789,698.00	20,789,698.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
From: Bond Interest and Redemption Fund To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
<b>Other Sources</b>					
Transfers from Funds of Lapsed/Reorganized LEAs		8966	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7669	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20,000.00	60,000.00	200.0%
5) TOTAL, REVENUES			20,000.00	60,000.00	200.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			20,000.00	60,000.00	200.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			20,000.00	60,000.00	200.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	87,327,433.79	87,347,433.79	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			87,327,433.79	87,347,433.79	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			87,327,433.79	87,347,433.79	0.0%
2) Ending Balance, June 30 (E + F1e)			87,347,433.79	87,407,433.79	0.1%
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	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	87,347,433.79	87,407,433.79	0.1%
Assigned	0000	9760	87,347,433.79		
Assigned	0000	9780		87,407,433.79	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8580	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Interest		8660	20,000.00	60,000.00	200.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			20,000.00	60,000.00	200.0%
TOTAL, REVENUES			20,000.00	60,000.00	200.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>					
			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8865	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8990	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	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	16,199,925.00	14,904,340.00	-8.0%
5) TOTAL, REVENUES			16,199,925.00	14,904,340.00	-8.0%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1998	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	93,900.00	93,900.00	0.0%
3) Employee Benefits		3000-3999	47,091.00	50,525.00	7.3%
4) Books and Supplies		4000-4999	10,000.00	10,000.00	0.0%
5) Services and Other Operating Expenses		5000-5999	16,023,934.00	16,023,892.00	-6.2%
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			16,174,925.00	16,178,317.00	-6.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			25,000.00	(273,977.00)	-1,195.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			25,000.00	(273,977.00)	-1,195.9%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	13,616,846.55	13,641,846.55	0.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,616,846.55	13,641,846.55	0.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			13,616,846.55	13,641,846.55	0.2%
2) Ending Net Position, June 30 (E + F1e)					
Components of Ending Net Position					
a) Net Investment in Capital Assets		9798	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	13,641,846.55	13,367,869.55	-2.0%
<b>G. ASSETS</b>					
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
<b>9) Fixed Assets</b>					
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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
<b>6) Long-Term Liabilities</b>					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (G10 + H2) - (I7, + J2)			0.00		
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7680	8580	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	75,000.00	95,000.00	26.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/Contributions		8674	15,124,925.00	14,809,340.00	-2.1%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,000,000.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			16,199,925.00	14,804,340.00	-8.0%
TOTAL, REVENUES			16,199,925.00	14,904,340.00	-8.0%
<b>CERTIFICATED SALARIES</b>					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	93,900.00	93,900.00	0.0%
Other Classified Salaries		2800	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			93,900.00	93,900.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	21,513.00	23,822.00	10.7%
OASDI/Medicare/Alternative		3301-3302	7,184.00	7,184.00	0.0%
Health and Welfare Benefits		3401-3402	16,774.00	16,625.00	-0.9%
Unemployment Insurance		3501-3502	47.00	47.00	0.0%
Workers' Compensation		3601-3602	1,573.00	1,573.00	0.0%
OPEB, Allocated		3701-3702	0.00	1,274.00	New
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			47,091.00	50,525.00	7.3%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	10,000.00	10,000.00	0.0%
TOTAL, BOOKS AND SUPPLIES			10,000.00	10,000.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	16,023,934.00	15,023,892.00	-6.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			16,023,934.00	15,023,892.00	-6.2%
<b>DEPRECIATION AND AMORTIZATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			16,174,925.00	15,178,317.00	-6.2%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8918	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8966	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8950	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>					
(a - b + c - d + e)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,100.00	10,100.00	42.3%
5) TOTAL, REVENUES			7,100.00	10,100.00	42.3%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
6) 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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			7,100.00	10,100.00	42.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8630-8979	0.00	0.00	0.0%
b) Uses		7630-7699	9,600.00	9,600.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(9,600.00)	(9,600.00)	0.0%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(2,500.00)	500.00	-120.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	335,898.10	333,398.10	-0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			335,898.10	333,398.10	-0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			335,898.10	333,398.10	-0.7%
2) Ending Net Position, June 30 (E + F1e)			333,398.10	333,898.10	0.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	331,363.84	331,363.84	0.0%
c) Unrestricted Net Position		9790	2,034.26	2,534.26	24.8%
<b>G. ASSETS</b>					
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
<b>9) Fixed Assets</b>					
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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9480	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (G10 + H2) - (I7 + J2)			0.00		
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	4,500.00	7,500.00	66.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,600.00	2,600.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,100.00	10,100.00	42.3%
TOTAL, REVENUES			7,100.00	10,100.00	42.3%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		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 EXPENSES			0.00	0.00	0.0%
<b>DEPRECIATION AND AMORTIZATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>TOTAL, EXPENSES</b>					
			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	9,600.00	9,600.00	0.0%
(d) TOTAL, USES			9,600.00	9,600.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8960	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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>					
(a + c - d + e)			(9,600.00)	(9,600.00)	0.0%

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b>						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	22,698.00	22,698.00	24,678.00	22,667.00	22,667.00	24,032.00
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b>						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b>						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	22,698.00	22,698.00	24,678.00	22,667.00	22,667.00	24,032.00
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	28.00	28.00	28.00	30.00	30.00	30.00
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	28.00	28.00	28.00	30.00	30.00	30.00
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	22,726.00	22,726.00	24,706.00	22,697.00	22,697.00	24,062.00
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C, Charter School ADA)</b>						

Description	Object	Beginning Balances (Ref. Only)	ESTIMATES THROUGH THE MONTH OF:											
			July	August	September	October	November	December	January	February				
A. BEGINNING CASH			35,378,364.19	31,881,951.00	45,952,413.13	47,705,614.36	35,178,840.05	22,458,445.81	49,824,976.97	45,923,403.13				
B. RECEIPTS														
LCFF/Revenue Limit Sources														
Principal Apportionment	8010-8019		6,893,273.00	6,893,273.00	21,338,575.00	12,407,892.00	21,336,575.00	12,407,892.00	12,407,892.00	12,407,892.00	12,407,892.00	12,407,892.00	12,407,892.00	
Property Taxes	8020-8079		1,222,501.32	2,362,682.22	(132,215.97)		1,621,401.92	27,899,467.00	8,931,854.00	3,970,223.00				
Miscellaneous Funds	8080-8099		0.00						567,381.00					
Federal Revenue	8100-8299		84,939.00	400,292.00	4,362,750.00	1,467,334.00	213,383.00	3,609,234.00	2,223,877.00	25,909.00				
Other State Revenue	8300-8599		2,277,657.30	283,416.10	4,504,672.14	2,646,370.14	2,990,441.00	5,898,362.00	1,972,453.00	2,544,785.00				
Other Local Revenue	8600-8799		147,823.18	503,035.71	1,984,152.30	608,686.33	529,063.59	989,534.00	2,009,769.00	1,590,282.00				
Interfund Transfers In	8810-8929													
All Other Financing Sources	8930-8979													
TOTAL RECEIPTS			10,626,193.80	10,442,699.03	32,055,933.47	17,130,282.47	17,762,181.51	59,733,172.00	28,113,166.00	20,539,096.00				
C. DISBURSEMENTS														
Certificated Salaries	1000-1999		1,258,621.85	2,352,025.60	12,153,076.23	12,153,076.23	12,153,076.23	12,153,076.23	12,153,076.23	12,153,076.23	12,153,076.23	12,153,076.23	12,153,076.23	
Classified Salaries	2000-2999		314,698.67	2,916,438.25	4,141,938.55	4,141,938.55	4,141,938.55	4,141,938.55	4,141,938.55	4,141,938.55	4,141,938.55	4,141,938.55	4,141,938.55	
Employee Benefits	3000-3999		429,786.25	1,349,258.76	8,678,236.09	8,678,236.09	8,678,236.09	8,678,236.09	8,678,236.09	8,678,236.09	8,678,236.09	8,678,236.09	8,678,236.09	
Books and Supplies	4000-4999		521,789.98	1,164,285.29	769,392.07	769,392.07	769,392.07	769,392.07	769,392.07	769,392.07	769,392.07	769,392.07	769,392.07	
Services	5000-5999		1,125,182.20	2,184,186.90	3,072,293.90	3,072,293.90	3,072,293.90	3,072,293.90	3,072,293.90	3,072,293.90	3,072,293.90	3,072,293.90	3,072,293.90	
Capital Outlay	6000-6599		0.00	4,580.00		52,075.90	60,119.00			14,892.00				
Other Outgo	7000-7499		230,958.00	46,091.00	28,587.00	28,587.00	40,386.50		166,259.00	107,258.00				
Interfund Transfers Out	7600-7629													

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			3,881,036.95	10,016,865.80	28,843,523.84	28,895,599.74	28,915,442.34	28,614,936.84	29,001,195.84	28,937,086.84
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not in Treasury	9111-9199									
Accounts Receivable	9200-9299		109,716.25	22,458,216.50	7,825,186.90	987,458.96	105,186.35	1,398,482.00	(1,485,186.00)	325,786.00
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	109,716.25	22,458,216.50	7,825,186.90	987,458.96	105,186.35	1,398,482.00	(1,485,186.00)	325,786.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599									
Due To Other Funds	9610		10,351,286.29	8,813,587.60	9,284,395.30	1,749,916.00	1,672,319.76	4,950,186.00	1,528,358.00	845,216.00
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	10,351,286.29	8,813,587.60	9,284,395.30	1,748,916.00	1,672,319.76	4,950,186.00	1,528,358.00	845,216.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	(10,241,570.04)	13,644,628.90	(1,459,208.40)	(761,457.04)	(1,567,133.41)	(3,551,704.00)	(3,013,544.00)	(519,430.00)
E. NET INCREASE/DECREASE (B - C + D)			(3,496,413.19)	14,070,462.13	1,753,201.23	(12,526,774.31)	(12,720,394.24)	27,366,531.16	(3,901,573.84)	(8,917,420.84)
F. ENDING CASH (A + E)			31,881,951.00	45,952,413.13	47,705,614.36	35,178,840.05	22,458,445.81	49,824,976.97	45,923,403.13	37,005,982.28
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	ESTIMATES THROUGH THE MONTH OF:						Accruals	Adjustments	Total	Budget
		March	April	May	June	June	June				
ESTIMATES THROUGH THE MONTH OF:											
A. BEGINNING CASH	JUNE	37,005,982.29	35,281,007.16	45,440,247.73	44,554,371.39						
<b>B. RECEIPTS</b>											
LCFF/Revenue Limit Sources											
Principal Apportionment	8010-8019	21,336,575.00	12,407,892.00	12,407,892.00	21,336,576.00		0.00		173,580,199.00	173,580,199.00	
Property Taxes	8020-8079	505,609.51	19,274,971.00	11,302,700.00	14,954,026.00				91,913,225.00	91,913,225.00	
Miscellaneous Funds	8080-8099				(567,331.00)				0.00	0.00	
Federal Revenue	8100-8299	2,289,373.00	3,455,870.00	9,920.00	2,021,787.00		3,382,843.00		23,547,511.00	23,547,511.00	
Other State Revenue	8300-8599	3,412,774.20	2,399,433.00	2,598,346.00	1,635,199.00		3,763,977.12		36,927,886.00	36,927,886.00	
Other Local Revenue	8600-8799	2,499,083.00	2,947,292.00	1,319,946.00	1,357,729.00		1,895,137.89		18,321,524.00	18,321,524.00	
Interfund Transfers In	8910-8929								0.00	0.00	
All Other Financing Sources	8930-8979								0.00	0.00	
<b>TOTAL RECEIPTS</b>		30,043,414.71	40,485,458.00	27,638,804.00	40,737,986.00		8,981,958.01	0.00	344,290,345.00	344,290,345.00	
<b>C. DISBURSEMENTS</b>											
Certificated Salaries	1000-1999	12,153,076.23	12,153,076.23	12,153,076.23	12,153,076.24		12,153,076.24		137,294,486.00	137,294,486.00	
Classified Salaries	2000-2999	4,141,938.55	4,141,938.55	4,141,938.56	4,141,938.56		4,141,938.56		48,792,461.00	48,792,461.00	
Employee Benefits	3000-3999	8,678,236.09	8,678,236.09	8,678,236.09	8,678,236.09		8,678,236.09		97,239,642.00	97,239,642.00	
Books and Supplies	4000-4999	769,392.07	769,392.06	769,392.06	769,392.06		769,392.06		10,149,388.00	10,149,388.00	
Services	5000-5999	3,072,293.90	3,072,293.90	3,072,293.90	3,072,293.90		3,072,293.90		37,104,602.00	37,104,602.00	
Capital Outlay	6000-6599		70,099.60		50,180.50			(450.00)	251,497.00	251,497.00	
Other Outgo	7000-7499	152,176.00	54,982.00	(287,284.50)					588,000.00	588,000.00	
Interfund Transfers Out	7600-7629				3,842,773.00				3,842,773.00	3,842,773.00	
All Other Financing Uses	7630-7699								0.00	0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
TOTAL DISBURSEMENTS		28,967,112.84	28,940,018.43	28,527,652.34	32,707,890.35	28,814,936.85	(450.00)	335,262,849.00	335,262,849.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	(1,584,365.00)	(2,825,186.00)	1,028,158.00	5,186,153.00			33,529,506.95	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		(1,584,365.00)	(2,825,186.00)	1,028,158.00	5,186,153.00	0.00	0.00	33,529,506.95	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599							44,328,560.95	
Due To Other Funds	9610	1,216,912.00	(1,438,987.00)	1,025,186.00	4,331,185.00			0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9680							0.00	
SUBTOTAL		1,216,912.00	(1,438,987.00)	1,025,186.00	4,331,185.00	0.00	0.00	44,328,560.95	
Nonoperating									
Suspense Cleaning	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(2,801,277.00)	(1,386,199.00)	2,972.00	854,968.00	0.00	0.00	(10,798,953.99)	
E. NET INCREASE/DECREASE (B - C + D)		(1,724,975.13)	10,159,240.57	(885,876.34)	8,885,063.65	(19,832,978.84)	450.00	(1,771,457.99)	9,027,496.00
F. ENDING CASH (A + E)		35,281,007.16	45,440,247.73	44,554,371.39	53,439,435.04				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								33,606,906.20	



Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:										
A. BEGINNING CASH	JUNE		53,439,435.04	51,516,751.11	62,487,329.85	61,298,976.66	47,122,057.35	36,879,962.22	63,997,179.36	60,296,854.00
B. RECEIPTS										
LFFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		7,247,447.00	7,247,447.00	21,974,089.00	13,045,405.00	13,045,405.00	21,974,089.00	13,045,405.00	13,045,405.00
Property Taxes	8020-8079		1,222,501.32	2,362,682.22	(132,215.97)		1,621,401.92	27,899,467.00	8,931,854.00	3,970,228.00
Miscellaneous Funds	8080-8099								567,331.00	
Federal Revenue	8100-8299		54,982.00	415,292.00	862,751.00	426,184.00	42,382.00	1,209,465.00	2,335,297.00	92,906.00
Other State Revenue	8300-8599		2,677,826.00	983,416.10	2,504,672.14	1,646,370.14	890,441.00	4,898,362.00	828,583.00	2,254,478.00
Other Local Revenue	8600-8799		238,142.10	305,795.72	2,146,182.90	586,281.25	559,086.70	757,286.00	1,842,753.50	1,945,896.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			11,440,898.42	11,314,633.04	27,355,479.07	15,704,240.39	16,158,716.62	56,738,669.00	27,551,223.50	21,308,913.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		1,328,675.80	2,235,617.90	12,371,469.21	12,371,469.21	12,371,469.21	12,371,469.21	12,371,469.21	12,371,469.21
Classified Salaries	2000-2999		415,762.30	1,916,438.25	4,239,387.60	4,239,387.60	4,239,387.60	4,239,387.60	4,239,387.60	4,239,387.60
Employee Benefits	3000-3999		536,251.80	1,538,927.55	8,842,137.15	8,842,137.15	8,842,137.15	8,842,137.15	8,842,137.15	8,842,137.15
Books and Supplies	4000-4999		112,442.60	347,286.50	802,694.90	802,694.90	802,694.90	802,694.90	802,694.90	802,694.90
Services	5000-5999		435,876.00	1,486,378.00	3,189,059.00	3,189,059.00	3,189,059.00	3,189,059.00	3,189,059.00	3,189,059.00
Capital Outlay	6000-6999			2,850.00		25,078.80	70,319.00			66,964.70
Other Outgo	7000-7499		146,915.00	26,185.00	24,876.00	24,876.00	38,251.00		168,257.00	117,438.00
Interfund Transfers Out	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		(1,375,000.00)	(1,375,000.00)	(1,375,000.00)	(1,375,000.00)	(1,375,000.00)	(1,375,000.00)	(1,375,000.00)	(1,375,000.00)
TOTAL DISBURSEMENTS			1,600,923.50	6,178,883.20	28,094,623.86	28,119,702.66	28,178,317.86	28,069,747.86	28,238,004.86	28,254,150.56
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299		589,217.35	22,458,216.50	7,825,186.90	987,458.96	105,186.35	1,398,482.00	(1,485,186.00)	325,786.00
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	589,217.35	22,458,216.50	7,825,186.90	987,458.96	105,186.35	1,398,482.00	(1,485,186.00)	325,786.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599									
Due To Other Funds	9610		12,351,876.20	16,613,587.60	8,284,395.30	2,748,916.00	(1,672,319.76)	2,950,186.00	1,528,358.00	3,845,216.00
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	12,351,876.20	16,613,587.60	8,284,395.30	2,748,916.00	(1,672,319.76)	2,950,186.00	1,528,358.00	3,845,216.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	(11,762,658.85)	5,844,628.90	(459,208.40)	(1,761,457.04)	1,777,506.11	(1,551,704.00)	(3,013,544.00)	(3,519,430.00)
E. NET INCREASE/DECREASE (B - C + D)			(1,922,683.93)	10,980,578.74	(1,198,353.19)	(14,176,919.31)	(10,242,095.13)	27,117,217.14	(3,700,325.36)	(10,464,667.56)
F. ENDING CASH (A + E)			51,516,751.11	62,497,323.85	61,298,976.66	47,122,057.35	36,879,962.22	63,997,179.36	60,296,854.00	49,832,186.44
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
ESTIMATES THROUGH THE MONTH OF:									
A. BEGINNING CASH	JUNE	49,832,186.44	49,390,486.49	55,898,322.63	54,940,036.77				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	21,974,089.00	13,045,405.00	13,045,405.00	21,974,086.00			180,663,677.00	180,663,677.00
Property Taxes	8020-8079	505,609.51	19,274,971.00	11,302,700.00	14,954,026.00			91,913,225.00	91,913,225.00
Miscellaneous Funds	8080-8099				(567,331.00)			0.00	0.00
Federal Revenue	8100-8299	1,789,438.00	2,544,886.00	9,920.00	1,869,427.00	2,883,587.00		14,536,527.00	14,536,527.00
Other State Revenue	8300-8599	4,112,774.20	1,983,285.00	3,025,426.00	1,635,199.00	3,740,205.42		31,181,038.00	31,181,038.00
Other Local Revenue	8600-8799	2,188,035.20	2,835,887.00	1,539,743.00	1,438,795.00	1,997,697.63		18,381,592.00	18,381,592.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		30,569,945.91	39,684,454.00	28,923,194.00	41,304,202.00	8,621,490.05	0.00	336,676,059.00	336,676,059.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	12,371,469.21	12,371,469.21	12,371,469.21	12,371,469.21	12,371,469.20		139,650,455.00	139,650,455.00
Classified Salaries	2000-2999	4,239,387.60	4,239,387.60	4,239,387.60	4,239,387.60	4,239,387.45		48,965,464.00	48,965,464.00
Employee Benefits	3000-3999	8,842,137.15	8,842,137.15	8,842,137.15	8,842,137.15	8,842,137.15		99,338,688.00	99,338,688.00
Books and Supplies	4000-4999	802,694.90	802,694.90	802,694.90	802,694.90	802,694.90		9,289,373.00	9,289,373.00
Services	5000-5999	3,189,059.00	3,189,059.00	3,189,059.00	3,189,059.00	3,189,059.00		37,001,903.00	37,001,903.00
Capital Outlay	6000-6599		103,258.00		80,291.50			348,762.00	348,762.00
Other Outgo	7000-7499	140,621.00	34,528.00	(185,296.00)				536,551.00	536,551.00
Interfund Transfers Out	7600-7629				3,109,062.00			3,109,062.00	3,109,062.00
All Other Financing Uses	7630-7699	(1,375,000.00)	(1,375,000.00)	(1,375,000.00)	(1,375,000.00)			(16,500,000.00)	(16,500,000.00)

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
TOTAL DISBURSEMENTS		28,210,368.86	28,207,533.86	27,884,451.86	31,259,101.36	29,444,747.70	0.00	321,740,358.00	321,740,358.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111- 9199							0.00	
Accounts Receivable	9200- 9299	(1,584,365.00)	(2,825,186.00)	1,028,158.00	5,186,153.00			34,009,108.06	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		(1,584,365.00)	(2,825,186.00)	1,028,158.00	5,186,153.00	0.00	0.00	34,009,108.06	
Liabilities and Deferred Inflows									
Accounts Payable	9500- 9599	1,216,912.00	2,143,898.00	3,025,186.00	6,331,185.00			59,367,396.34	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		1,216,912.00	2,143,898.00	3,025,186.00	6,331,185.00	0.00	0.00	59,367,396.34	
Nonoperating									
Suspense Clearing								0.00	
TOTAL BALANCE SHEET ITEMS		(2,801,277.00)	(4,969,084.00)	(1,997,028.00)	(1,145,032.00)	0.00	0.00	(25,358,288.28)	
E. NET INCREASE/DECREASE (B - C + D)		(441,699.95)	6,507,836.14	(958,285.86)	8,900,068.64	(20,823,257.65)	0.00	(10,422,587.28)	14,935,701.00
F. ENDING CASH (A + E)		49,390,486.49	55,898,322.63	54,940,036.77	63,840,105.41				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								43,016,847.76	

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

ANNUAL BUDGET REPORT:

July 1, 2022 Budget Adoption

Insert "X" in applicable boxes:

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

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

Budget available for inspection at:

Place: 223 N Jackson Street, Glendale, CA 91206

Date: June 1, 2022 to June 14, 2022

Adoption Date: June 21, 2022

Signed:

Clerk/Secretary of the Governing Board

(Original signature required)

Public Hearing:

Place: 223 N Jackson Street, Glendale, CA 91206

Date: June 14, 2022

Time: 04:30 PM

Contact person for additional information on the budget reports:

Name: Craig Larimer

Telephone: 818-241-3111 ext. 1349

Title: Financial Analyst

E-mail: clarimer@gusd.net

Criteria and Standards Review Summary

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

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

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

S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?  • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior years' (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	
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
			Jul 21, 2022	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
<b>ADDITIONAL FISCAL INDICATORS</b>			<b>No</b>	<b>Yes</b>
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	

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



ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

ASCIP JPA

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

Signed:

Date of Meeting:

Clerk/Secretary of the Governing Board

(Original signature required)

For additional information on this certification, please contact:

Name:

Deborah Deal

Title:

Interim Chief Business and Financial Officer

Telephone:

818-241-3111

E-mail:

**Budget, July 1  
2021-22 Estimated Actuals  
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	150,243,163.00	301	16,343.00	303	150,226,820.00	305	2,603,480.00		307	147,623,340.00	309
2000 - Classified Salaries	48,208,821.00	311	434,266.00	313	47,774,555.00	315	926,102.00		317	46,848,453.00	319
3000 - Employee Benefits	87,158,902.00	321	2,637,640.00	323	84,521,262.00	325	1,831,996.00		327	82,689,266.00	329
4000 - Books, Supplies Equip Replace. (6500)	33,368,965.00	331	54,703.00	333	33,312,262.00	335	833,674.00		337	32,478,588.00	339
5000 - Services . . . & 7300 - Indirect Costs	50,301,417.00	341	193,889.00	343	50,107,548.00	345	13,308,409.00		347	36,799,139.00	349
<b>TOTAL</b>					<b>365,942,447.00</b>	<b>365</b>			<b>TOTAL</b>	<b>346,438,786.00</b>	<b>369</b>

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	129,219,977.00 375
2. Salaries of Instructional Aides Per EC 41011 . . . . .	2100	13,949,394.00 380
3. STRS. . . . .	3101 & 3102	19,024,317.00 382
4. PERS. . . . .	3201 & 3202	3,886,226.00 383
5. OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	3,118,599.00 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	29,954,423.00 385
7. Unemployment Insurance. . . . .	3501 & 3502	2,067,170.00 390
8. Workers' Compensation Insurance. . . . .	3601 & 3602	2,217,117.00 392
9. OPEB, Active Employees (EC 41372). . . . .	3751 & 3752	0.00
10. Other Benefits (EC 22310). . . . .	3901 & 3902	0.00 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .		203,437,223.00 385
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). . . . .		1,523,654.00 396

b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)* .....		396
14. TOTAL SALARIES AND BENEFITS .....	201,913,569.00	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, 65% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. ....		.58
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) .....	.58	
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) .....	346,438,786.00	
5. Deficiency Amount (Part III, Line 3 times Line 4) .....		0.00

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


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	137,294,486.00	301	16,343.00	303	137,278,143.00	305	2,788,163.00		307	134,489,980.00	309
2000 - Classified Salaries	48,792,461.00	311	558,129.00	313	48,234,332.00	315	854,638.00		317	47,379,694.00	319
3000 - Employee Benefits	97,239,642.00	321	2,750,205.00	323	94,489,437.00	325	1,923,061.00		327	92,566,376.00	329
4000 - Books, Supplies Equip Replace. (6500)	10,149,388.00	331	51,324.00	333	10,098,064.00	335	1,661,941.00		337	8,436,123.00	339
5000 - Services... & 7300 - Indirect Costs	36,663,602.00	341	165,657.00	343	36,497,945.00	345	14,765,933.00		347	21,732,012.00	349
<b>TOTAL</b>					<b>326,597,921.00</b>	<b>365</b>			<b>TOTAL</b>	<b>304,604,185.00</b>	<b>369</b>

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	0.00
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). ....		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). ....		396

b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)* .....		396
14. TOTAL SALARIES AND BENEFITS. ....	195,644,388.00	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. ....		.64
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) .....	.64	
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) .....	304,604,185.00	
5. Deficiency Amount (Part III, Line 3 times Line 4) .....		0.00

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


Budget, July 1  
2021-22 Estimated Actuals  
Schedule of Long-Term Liabilities

Glendale Unified  
Los Angeles County

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable	407,326,522.00	51,428,202.00	458,754,724.00	0.00	11,008,601.00	447,746,123.00	
State School Building Loans Payable		0.00	0.00	0.00	0.00	0.00	
Certificates of Participation Payable		0.00	0.00	0.00	0.00	0.00	
Leases Payable		0.00	0.00	0.00	0.00	0.00	
Lease Revenue Bonds Payable	12,008,018.00	0.00	12,008,018.00		880,938.00	11,127,080.00	
Other General Long-Term Debt	564,619.00	0.00	564,619.00		256,415.00	308,204.00	
Net Pension Liability	312,234,671.00	0.00	312,234,671.00		0.00	312,234,671.00	
Total/Net OPEB Liability	129,751,743.00	0.00	129,751,743.00		2,284,768.00	127,466,975.00	
Compensated Absences Payable	4,860,628.29	0.00	4,860,628.29		0.00	4,860,628.29	
Governmental activities long-term liabilities	866,746,201.29	51,428,202.00	918,174,403.29	0.00	14,430,722.00	903,743,681.29	0.00
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2021-22 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	375,006,837.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	55,217,506.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	6000-5999	1000-7999	650,664.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	8000-6999 except 6600, 6910	841,919.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	279,000.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	3,850,650.00
6. All Other Financing Uses	All	9100, 9200	7699, 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	550,000.00
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)				6,172,233.00
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)				313,617,098.00
<b>Section II - Expenditures Per ADA</b>				<b>2021-22 Annual ADA/Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				22,726.00
B. Expenditures per ADA (Line I.E divided by Line II.A)				13,799.83
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>			<b>Total</b>	<b>Per ADA</b>
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.)			296,719,614.82	12,002.25
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs falling prior year MOE calculation (From Section IV)			0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)			296,719,614.82	12,002.25

B. Required effort (Line A.2 times 90%)	267,047,653.34	10,802.03
C. Current year expenditures (Line I.E and Line II.B)	313,617,098.00	13,799.93
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2023-24 may be reduced by the lower of the two percentages)	0.00%	0.00%
<b>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</b>		
<b>Description of Adjustments</b>	<b>Total Expenditures</b>	<b>Expenditures Per ADA</b>
Zero Adjustments	0.00	0.00
Zero Adjustments	0.00	0.00
Zero Adjustments	0.00	0.00
Zero Adjustments	0.00	0.00
Zero Adjustments	0.00	0.00
Total adjustments to base expenditures	0.00	0.00



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
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	2,284.69		963,145.90	965,430.59
2. State Lottery Revenue	8560	3,942,431.00		1,568,775.00	5,511,206.00
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)		3,944,715.69	0.00	2,531,920.90	6,476,636.59
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	2,428,857.00		0.00	2,428,857.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	1,205,824.00		0.00	1,205,824.00
4. Books and Supplies	4000-4999	34,841.00		636,807.00	671,648.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	14,159.00			14,159.00
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)		3,683,681.00	0.00	636,807.00	4,320,488.00
<b>C. ENDING BALANCE (Must equal Line A6 minus Line B12)</b>	979Z	261,034.69	0.00	1,895,113.90	2,156,148.59
<b>D. COMMENTS:</b>					

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 8860.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	265,493,424.00	2.67%	272,576,902.00	0.98%	275,250,330.00
2. Federal Revenues	8100-8299	200,000.00	0.00%	200,000.00	0.00%	200,000.00
3. Other State Revenues	8300-8599	5,251,298.00	-0.34%	5,233,607.00	0.92%	5,281,646.00
4. Other Local Revenues	8600-8799	4,745,703.00	1.27%	4,805,771.00	0.81%	4,844,641.00
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	(39,356,898.00)	-0.23%	(39,266,373.00)	0.99%	(39,654,975.00)
6. Total (Sum lines A1 thru A5c)		236,333,627.00	3.05%	243,549,907.00	0.97%	245,921,642.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				103,682,083.00		108,499,227.00
b. Step & Column Adjustment				1,100,000.00		1,100,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				3,717,144.00		(969,654.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	103,682,083.00	4.65%	108,499,227.00	0.12%	108,629,573.00
2. Classified Salaries						
a. Base Salaries				29,554,106.00		30,769,436.00
b. Step & Column Adjustment				180,000.00		180,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				1,035,330.00		(180,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	29,554,106.00	4.11%	30,769,436.00	0.00%	30,769,436.00
3. Employee Benefits	3000-3999	68,413,786.00	6.19%	72,646,653.00	3.50%	75,187,540.00
4. Books and Supplies	4000-4999	4,229,691.00	0.30%	4,242,348.00	1.97%	4,325,922.00
5. Services and Other Operating Expenditures	5000-5999	22,505,825.00	0.46%	22,609,411.00	5.96%	23,957,291.00
6. Capital Outlay	6000-6999	197,395.00	49.12%	294,366.00	1.97%	300,155.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	220,000.00	0.00%	220,000.00	0.00%	220,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,421,597.00)	-6.10%	(1,334,876.00)	-3.22%	(1,291,903.00)
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)				(16,500,000.00)		(16,500,000.00)
11. Total (Sum lines B1 thru B10)		227,381,290.00	-2.61%	221,446,555.00	1.87%	225,598,014.00

Budget, July 1  
General Fund  
Multiyear Projections  
Unrestricted -

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)
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		8,952,237.00		22,103,352.00		20,323,628.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)						
		40,151,476.86		49,103,713.86		71,207,065.86
2. Ending Fund Balance (Sum lines C and D1)						
		49,103,713.86		71,207,065.86		91,530,693.86
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	253,810.00		253,810.00		253,810.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	25,214,210.00		47,723,236.00		68,004,159.00
d. Assigned	9780	13,577,807.00		13,577,808.86		13,577,808.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	10,057,886.86		9,652,211.00		9,694,916.86
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)						
		49,103,713.86		71,207,065.86		91,530,693.86
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	10,057,886.86		9,652,211.00		9,694,916.86
c. Unassigned/Unappropriated	9780	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750			0.00		0.00
b. Reserve for Economic Uncertainties	9789			0.00		0.00
c. Unassigned/Unappropriated	9790			0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)						
		10,057,886.86		9,652,211.00		9,694,916.86
<b>F. ASSUMPTIONS</b>						
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.						
A1 is based on the State Budget factors for LCFF May-Revise. B1d reflects projected salary savings, enrollment changes, retiree savings, attrition savings. Assigned amounts reflect MAA carry-over and projected 2021-22 carry-over. 2022-23 reflects commitment amount defined by board resolution. B2d reflects projected salary savings, increased costs from ended covid programs. 2022-23 reflects implemented solvency plan reductions. 2023-24 reflect secondary block schedule and elementary non-split staffing costs no longer covered by covid programs. B10 = 2023-24 Solvency Plan Savings "Placeholder" of \$15.5m ongoing.						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	23,347,511.00	-38.60%	14,336,527.00	0.00%	14,336,527.00
3. Other State Revenues	8300-8599	31,676,588.00	-18.09%	25,947,431.00	2.78%	26,668,828.00
4. Other Local Revenues	8600-8799	13,575,821.00	0.00%	13,575,821.00	0.00%	13,575,821.00
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	39,358,898.00	-0.23%	39,266,373.00	0.99%	39,654,975.00
6. Total (Sum lines A1 thru A5c)		107,956,818.00	-13.74%	93,126,152.00	1.19%	94,236,152.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				33,612,403.00		31,151,228.00
b. Step & Column Adjustment				250,000.00		250,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,711,175.00)		(1,133,681.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	33,612,403.00	-7.32%	31,151,228.00	-2.84%	30,267,547.00
2. Classified Salaries						
a. Base Salaries				19,238,355.00		18,196,028.00
b. Step & Column Adjustment				150,000.00		150,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,192,327.00)		(451,054.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	19,238,355.00	-5.42%	18,196,028.00	-1.65%	17,894,974.00
3. Employee Benefits	3000-3999	28,825,656.00	-7.40%	26,692,035.00	-2.33%	26,071,150.00
4. Books and Supplies	4000-4999	5,919,697.00	-14.74%	5,047,025.00	-8.14%	4,636,349.00
5. Services and Other Operating Expenditures	5000-5999	14,598,776.00	-1.41%	14,392,492.00	-0.70%	14,291,558.00
6. Capital Outlay	6000-6999	54,102.00	0.56%	54,406.00	0.01%	54,409.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	809,000.00	-6.35%	757,651.00	-3.31%	732,562.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	980,597.00	-8.84%	893,876.00	-4.81%	850,903.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	3,842,773.00	-19.09%	3,109,062.00	-11.02%	2,766,413.00
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)		107,881,559.00	-7.03%	100,293,803.00	-2.72%	97,665,865.00

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)
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>		75,259.00		(7,167,651.00)		(3,329,713.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		37,380,929.53		37,456,188.53		30,288,537.53
2. Ending Fund Balance (Sum lines C and D1)		37,456,188.53		30,288,537.53		26,958,824.53
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	37,456,188.53		30,288,537.53		26,958,824.53
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)		37,456,188.53		30,288,537.53		26,958,824.53
<b>E. AVAILABLE RESERVES</b>						
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)						
<b>F. ASSUMPTIONS</b>						
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.						
B1d and B2d reflect attrition. 2021-22 reflects carry-overs, out years do not. MYP reflects covid programs gradually spen down over the years.						

Budget, July 1  
General Fund  
Multiyear Projections  
Unrestricted/Restricted

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	265,493,424.00	2.67%	272,576,902.00	0.98%	275,250,330.00
2. Federal Revenues	8100-8299	23,547,511.00	-38.27%	14,536,527.00	0.00%	14,536,527.00
3. Other State Revenues	8300-8599	36,927,886.00	-15.56%	31,181,038.00	2.47%	31,950,475.00
4. Other Local Revenues	8600-8799	18,321,524.00	0.33%	18,381,592.00	0.21%	18,420,462.00
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)		344,290,345.00	-2.21%	336,676,059.00	1.03%	340,157,794.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				137,294,486.00		139,650,455.00
b. Step & Column Adjustment				1,350,000.00		1,350,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				1,005,969.00		(2,103,335.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	137,294,486.00	1.72%	139,650,455.00	-0.54%	138,897,120.00
2. Classified Salaries						
a. Base Salaries				48,792,461.00		48,965,464.00
b. Step & Column Adjustment				330,000.00		330,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(156,997.00)		(631,054.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	48,792,461.00	0.35%	48,965,464.00	-0.61%	48,664,410.00
3. Employee Benefits	3000-3999	97,239,642.00	2.16%	99,338,688.00	1.93%	101,258,890.00
4. Books and Supplies	4000-4999	10,149,388.00	-8.47%	9,289,373.00	-3.52%	8,962,271.00
5. Services and Other Operating Expenditures	5000-5999	37,104,602.00	-0.28%	37,001,903.00	3.37%	38,248,849.00
6. Capital Outlay	6000-6999	251,497.00	38.67%	348,762.00	1.66%	354,564.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,029,000.00	-4.99%	977,651.00	-2.57%	952,562.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(441,000.00)	0.00%	(441,000.00)	0.00%	(441,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	3,842,773.00	-19.09%	3,109,062.00	-11.02%	2,766,413.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				(18,500,000.00)		(18,500,000.00)
11. Total (Sum lines B1 thru B10)		335,262,849.00	-4.03%	321,740,358.00	0.44%	323,163,879.00

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)		9,027,496.00		14,935,701.00		16,993,915.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		77,532,408.39		86,559,902.39		101,495,603.39
2. Ending Fund Balance (Sum lines C and D1)		86,559,902.39		101,495,603.39		118,489,518.39
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	253,810.00		253,810.00		253,810.00
b. Restricted	9740	37,456,188.53		30,288,537.53		26,958,824.53
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	25,214,210.00		47,723,236.00		68,004,159.00
d. Assigned	9780	13,577,807.00		13,577,808.86		13,577,808.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	10,057,886.86		9,652,211.00		9,694,916.86
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		86,559,902.39		101,495,603.39		118,489,518.39
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	10,057,886.86		9,652,211.00		9,694,916.86
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
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)		10,057,886.86		9,652,211.00		9,694,916.86
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.00%		3.00%		3.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s): Foothill SELPA						
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)		7,339,967.00		7,339,967.00		7,339,967.00
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)		22,667.00		22,571.00		22,571.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		335,262,849.00		321,740,358.00		323,163,879.00
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)		335,262,849.00		321,740,358.00		323,163,879.00
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)		10,057,885.47		9,652,210.74		9,694,916.37
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)		10,057,885.47		9,652,210.74		9,694,916.37
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES



Description	2021-22 Actual	2022-23 Budget	% Diff.
SELPA Name: Foothill (DJ)			
Date allocation plan approved by SELPA governance:			
<b>I. TOTAL SELPA REVENUES</b>			
A. Base Plus Taxes and Excess ERAF			
1. Base Apportionment	28,862,652.00	33,433,428.00	15.84%
2. Local Special Education Property Taxes	2,262,156.00	2,262,156.00	0.00%
3. Applicable Excess ERAF	0.00	0.00	0.00%
4. Total Base Apportionment, Taxes, and Excess ERAF	31,124,808.00	35,695,584.00	14.69%
B. Program Specialist/Regionalized Services Apportionment	747,570.00	747,569.00	0.00%
C. Program Specialist/Regionalized Services for NSS Apportionment	0.00	0.00	0.00%
D. Low Incidence Apportionment	848,355.00	848,355.00	0.00%
E. Out of Home Care Apportionment	161,886.00	161,886.00	0.00%
F. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment	0.00	0.00	0.00%
G. Adjustment for NSS with Declining Enrollment	0.00	0.00	0.00%
H. Grand Total Apportionment, Taxes and Excess ERAF (Sum lines A4 through G)	32,882,619.00	37,453,394.00	13.90%
I. Mental Health Apportionment	3,431,230.00	3,431,230.00	0.00%
J. Federal IDEA Local Assistance Grants - Preschool	8,648,176.00	8,648,176.00	0.00%
K. Federal IDEA - Section 619 Preschool	196,244.00	196,244.00	0.00%
L. Other Federal Discretionary Grants	2,167,700.00	169,836.00	-92.17%
M. Other Adjustments	280,815.00	280,815.00	0.00%
N. Total SELPA Revenues (Sum lines H through M)	47,606,784.00	50,179,695.00	5.40%
<b>II. ALLOCATION TO SELPA MEMBERS</b>			
Glendale Unified (DJ00)	27,875,629.00	29,353,448.00	5.3%
Burbank Unified (DJ01)	15,529,517.00	16,382,390.00	5.5%

Budget, July 1  
General Fund  
Special Education Revenue Allocations  
(Optional)

Description	2021-22 Actual	2022-23 Budget	% Diff.
La Canada Unified (DJ02)	4,201,638.00	4,443,857.00	5.8%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.N )	47,606,784.00	50,179,685.00	5.40%
Preparer Name:	Suzan Dunbar		
Title:	Program Manager, Foothill SELPA		
Phone:	(818) 246-5378		

Current LEA:	19-64568-0000000 Glendale Unified	
Selected SELPA:	DJ	(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA		
ID	SELPA-TITLE	DATE APPROVED
DJ	Foothill	(from Form SEA)

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
<b>01 GENERAL FUND</b>								
Expenditure Detail	0.00	(121,174.00)	0.00	(441,000.00)				
Other Sources/Uses Detail					0.00	3,850,660.00		
Fund Reconciliation							0.00	0.00
<b>08 STUDENT ACTIVITY SPECIAL REVENUE FUND</b>								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
<b>09 CHARTER SCHOOLS SPECIAL REVENUE FUND</b>								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
<b>10 SPECIAL EDUCATION PASS-THROUGH FUND</b>								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
<b>11 ADULT EDUCATION FUND</b>								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
<b>12 CHILD DEVELOPMENT FUND</b>								
Expenditure Detail	58,083.00	0.00	111,000.00	0.00				
Other Sources/Uses Detail					858,773.00	0.00		
Fund Reconciliation							0.00	0.00
<b>13 CAFETERIA SPECIAL REVENUE FUND</b>								
Expenditure Detail	63,091.00	0.00	330,000.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
<b>14 DEFERRED MAINTENANCE FUND</b>								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
<b>15 PUPIL TRANSPORTATION EQUIPMENT FUND</b>								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
<b>17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY</b>								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					3,807,411.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					2,984,000.00	3,799,534.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								

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

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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
<b>73 FOUNDATION PRIVATE-PURPOSE TRUST FUND</b>								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
<b>76 WARRANT/PASS-THROUGH FUND</b>								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
<b>95 STUDENT BODY FUND</b>								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
<b>TOTALS</b>	<b>121,174.00</b>	<b>(121,174.00)</b>	<b>441,000.00</b>	<b>(441,000.00)</b>	<b>7,650,184.00</b>	<b>7,650,184.00</b>	<b>0.00</b>	<b>0.00</b>

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(121,174.00)	0.00	(441,000.00)				
Other Sources/Uses Detail					0.00	3,842,773.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	58,083.00	0.00	111,000.00	0.00				
Other Sources/Uses Detail					858,773.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	63,091.00	0.00	330,000.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								



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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
<b>18 SCHOOL BUS EMISSIONS REDUCTION FUND</b>								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
<b>19 FOUNDATION SPECIAL REVENUE FUND</b>								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
<b>20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS</b>								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
<b>21 BUILDING FUND</b>								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
<b>25 CAPITAL FACILITIES FUND</b>								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
<b>30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND</b>								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
<b>35 COUNTY SCHOOL FACILITIES FUND</b>								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
<b>40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS</b>								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					2,984,000.00	0.00		
Fund Reconciliation								
<b>49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS</b>								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
<b>51 BOND INTEREST AND REDEMPTION FUND</b>								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		

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

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

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
<b>TOTALS</b>	<b>121,174.00</b>	<b>(121,174.00)</b>	<b>441,000.00</b>	<b>(441,000.00)</b>	<b>3,842,773.00</b>	<b>3,842,773.00</b>		

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multi-year commitments (including cost-of-living adjustments).  
Deviations from the standards must be explained and may affect the approval of the budget.

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

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

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

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

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	22,867.00
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	24,917	24,881	
	Charter School	0		
	<b>Total ADA</b>	<b>24,917</b>	<b>24,881</b>	<b>0.1%</b>
Second Prior Year (2020-21)	District Regular	24,691	24,691	
	Charter School	0		
	<b>Total ADA</b>	<b>24,691</b>	<b>24,691</b>	<b>N/A</b>
First Prior Year (2021-22)	District Regular	24,692	24,678	
	Charter School	0	0	
	<b>Total ADA</b>	<b>24,692</b>	<b>24,678</b>	<b>0.1%</b>
Budget Year (2022-23)	District Regular	24,032		
	Charter School	0		
	<b>Total ADA</b>	<b>24,032</b>		

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

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

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

2. CRITERION: Enrollment

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

by more than the following percentage levels:

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

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

22,867.0

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		Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
		Budget	CBEDS Actual		
Third Prior Year (2019-20)	District Regular	25,511	25,528	N/A	Met
	Charter School	0			
	<b>Total Enrollment</b>	<b>25,511</b>	<b>25,528</b>		
Second Prior Year (2020-21)	District Regular	25,282	24,924	1.4%	Not Met
	Charter School	0			
	<b>Total Enrollment</b>	<b>25,282</b>	<b>24,924</b>		
First Prior Year (2021-22)	District Regular	24,563	24,213		

	Charter School	0	0		
	<b>Total Enrollment</b>	<b>24,563</b>	<b>24,213</b>	<b>1.4%</b>	<b>Not Met</b>
Budget Year (2022-23)	District Regular	23,628			
	Charter School	0			
	<b>Total Enrollment</b>	<b>23,628</b>			

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

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

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

Explanation:  
(required if NOT met)

2021-22 and 2022-23 CBEDS was lower than the original enrollment projection due to unpredictable swings caused primarily by the impact of covid.

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

Explanation:  
(required if NOT met)

2021-22 and 2022-23 CBEDS was lower than the original enrollment projection due to unpredictable swings caused primarily by the impact of covid.

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	24,691	25,528	
	Charter School		0	
	<b>Total ADA/Enrollment</b>	<b>24,691</b>	<b>25,528</b>	<b>96.7%</b>
Second Prior Year (2020-21)	District Regular	24,691	24,924	
	Charter School	0		
	<b>Total ADA/Enrollment</b>	<b>24,691</b>	<b>24,924</b>	<b>99.1%</b>
First Prior Year (2021-22)	District Regular	22,698	24,213	

Charter School		0	
<b>Total ADA/Enrollment</b>	<b>22,698</b>	<b>24,213</b>	<b>93.7%</b>
Historical Average Ratio:			96.5%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			<b>97.0%</b>

**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	22,867	23,628		
	Charter School	0	0		
	<b>Total ADA/Enrollment</b>	<b>22,867</b>	<b>23,628</b>	<b>96.8%</b>	<b>Met</b>
1st Subsequent Year (2023-24)	District Regular	22,571	23,392		
	Charter School	0	0		
	<b>Total ADA/Enrollment</b>	<b>22,571</b>	<b>23,392</b>	<b>96.5%</b>	<b>Met</b>
2nd Subsequent Year (2024-25)	District Regular	22,571	23,392		
	Charter School	0	0		
	<b>Total ADA/Enrollment</b>	<b>22,571</b>	<b>23,392</b>	<b>96.5%</b>	<b>Met</b>

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

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

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

Explanation:  
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or COLA<sup>1</sup> and its economic recovery target payment, plus or minus one percent.

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

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

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected:

LCFF Revenue

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

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

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

**Projected LCFF Revenue**

	Prior Year (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
<b>Step 1 - Change in Population</b>				
a. ADA (Funded) (Form A, lines A6 and C4)	24,706.00	24,062.00	23,454.00	22,747.00
b. Prior Year ADA (Funded)		24,706.00	24,062.00	23,454.00
c. Difference (Step 1a minus Step 1b)		(644.00)	(608.00)	(707.00)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(2.61%)	(2.53%)	(3.01%)

**Step 2 - Change in Funding Level**

a. Prior Year LCFF Funding	248,756,672.00	265,493,424.00	272,576,902.00
b1. COLA percentage	9.89%	5.36%	4.02%
b2. COLA amount (proxy for purposes of this criterion)	24,802,034.86	14,283,546.21	10,957,591.46
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)	9.9%	5.4%	4.0%

**Step 3 - Total Change in Population and Funding Level**

(Step 1d plus Step 2c)

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

7.3%	2.9%	1.0%
6.28% to 8.28%	1.85% to 3.85%	0.01% to 2.01%

**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)	88,923,341.00	91,913,225.00	91,913,225.00	91,913,225.00
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)	248,766,672.00	265,493,424.00	272,576,902.00	275,250,330.00
District's Projected Change in LCFF Revenue:		6.73%	2.87%	.98%
LCFF Revenue Standard		6.26% to 8.28%	1.85% to 3.85%	0.01% to 2.01%
Status:		Met	Met	Met

**4C. Comparison of District LCFF Revenue to the Standard**

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

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

Explanation:  
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Estimated/Unaudited Actuals - Unrestricted

Fiscal Year	(Resources 0000-1999)		Ratio
	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures
Third Prior Year (2019-20)	190,492,254.68	208,010,148.57	91.6%
Second Prior Year (2020-21)	190,119,091.24	212,035,234.75	89.7%
First Prior Year (2021-22)	192,543,691.00	225,628,256.00	85.3%
Historical Average Ratio:			88.9%

	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):	85.9% to 91.9%	85.9% to 91.9%	85.9% to 91.9%

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.

Budget - Unrestricted

(Resources 0000-1999)

Fiscal Year	Salaries and Benefits	Total Expenditures	Ratio	Status
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	of Unrestricted Salaries and Benefits	
	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)	to Total Unrestricted Expenditures	
Budget Year (2022-23)	201,649,975.00	227,381,290.00	88.7%	Met
1st Subsequent Year (2023-24)	211,915,318.00	221,446,655.00	95.7%	Not Met

2nd Subsequent Year (2024-25)

214,586,549.00	225,598,014.00	95.1%	Not Met
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**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)

2023-24 and 2024-25 reflect inflation increases due to STRS, PERS, H&W and step/column.

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):	7.28%	2.85%	1.01%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-2.72% to 17.28%	-7.15% to 12.85%	-8.99% to 11.01%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	2.28% to 12.28%	-2.15% to 7.85%	-3.99% to 6.01%

**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
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2021-22)	67,339,307.00		
Budget Year (2022-23)	23,547,511.00	(65.03%)	Yes
1st Subsequent Year (2023-24)	14,536,527.00	(36.27%)	Yes
2nd Subsequent Year (2024-25)	14,536,527.00	0.00%	No

**Explanation:**  
(required if Yes) Primarily significant receipt of covid funds and one-time carry-over.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2021-22)	56,544,660.00		
Budget Year (2022-23)	36,927,886.00	(34.69%)	Yes
1st Subsequent Year (2023-24)	31,181,038.00	(15.56%)	Yes
2nd Subsequent Year (2024-25)	31,950,475.00	2.47%	No

**Explanation:**  
(required if Yes) Primarily significant receipt of covid funds and one-time carry-over.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2021-22)	17,296,071.00		
Budget Year (2022-23)	18,321,524.00	5.93%	No
1st Subsequent Year (2023-24)	18,381,592.00	.33%	No
2nd Subsequent Year (2024-25)	18,420,462.00	.21%	No

**Explanation:**  
(required if Yes)

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)</b>			
First Prior Year (2021-22)	33,366,965.00		
Budget Year (2022-23)	10,149,388.00	(69.58%)	Yes
1st Subsequent Year (2023-24)	9,289,373.00	(8.47%)	Yes
2nd Subsequent Year (2024-25)	8,962,271.00	(3.52%)	No

**Explanation:**  
(required if Yes) 2021-22 reflects one time carry-over. Significant receipt of covid funds.

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYP, Line B5)</b>			
First Prior Year (2021-22)	50,742,417.00		
Budget Year (2022-23)	37,104,602.00	(26.88%)	Yes
1st Subsequent Year (2023-24)	37,001,903.00	(.28%)	No
2nd Subsequent Year (2024-25)	38,248,849.00	3.37%	No

**Explanation:**  
2021-22 reflects one time carry-over. Significant receipt of covid funds.

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

First Prior Year (2021-22)	141,180,038.00		
Budget Year (2022-23)	78,796,921.00	(44.19%)	Not Met
1st Subsequent Year (2023-24)	64,099,157.00	(18.65%)	Not Met
2nd Subsequent Year (2024-25)	64,907,464.00	1.26%	Met

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

First Prior Year (2021-22)	84,109,382.00		
Budget Year (2022-23)	47,253,990.00	(43.82%)	Not Met
1st Subsequent Year (2023-24)	46,291,276.00	(2.04%)	Met
2nd Subsequent Year (2024-25)	47,211,120.00	1.99%	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)

Primarily significant receipt of covid funds and one-time carry-over.

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

Primarily significant receipt of covid funds and one-time carry-over.

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

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

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

2021-22 reflects one time carry-over. Significant receipt of covid funds.

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

2021-22 reflects one time carry-over. Significant receipt of covid funds.

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)<br>(Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223) | 7,339,967.00 |

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).

326,251,865.00

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

3% Required	Budgeted Contribution <sup>1</sup>
Minimum Contribution	to the Ongoing and Major

	(Line 2c times 3%)	Maintenance Account	Status
o. Net Budgeted Expenditures and Other Financing Uses			Met
	326,251,865.00	9,787,555.95	10,067,885.00

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

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

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

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

8. **CRITERION: Deficit Spending**

**STANDARD:** Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (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)	9,665,367.00	10,533,577.00	11,265,375.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	19,749,912.52	20,182,887.11	15,054,483.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	29,415,279.52	30,716,464.11	26,319,858.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	322,178,889.12	351,119,229.22	375,006,837.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	3,912,064.00	3,767,520.48	7,339,967.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	326,090,953.12	354,886,749.70	382,346,804.00

3.	District's Available Reserve Percentage (Line 1a divided by Line 2c)	9.0%	8.7%	6.9%
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District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	3.0%	2.9%	2.3%
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<sup>1</sup>Available reserves are the unrestricted amounts in the Stabilization Arrangement, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

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

**8B. Calculating the District's Deficit Spending Percentages**

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in 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)	1,909,015.11	208,087,979.78	N/A	Met
Second Prior Year (2020-21)	1,594,193.84	212,035,761.93	N/A	Met
First Prior Year (2021-22)	(7,186,574.00)	225,636,133.00	3.2%	Not Met
Budget Year (2022-23) (information only)	8,952,237.00	227,381,290.00		

**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 <sup>1</sup>	District ADA
1.7%	0 to 300
1.3%	301 to 1,000
1.0%	1,001 to 30,000
0.7%	30,001 to 400,000
0.3%	400,001 and over

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

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

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 <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance	Status
	Original Budget	Estimated/Unaudited Actuals	Variance Level (If overestimated, else N/A)	
Third Prior Year (2019-20)	36,767,812.00	43,834,841.91	N/A	Met
Second Prior Year (2020-21)	37,985,689.00	45,743,857.02	N/A	Met
First Prior Year (2021-22)	33,643,286.00	47,338,050.86	N/A	Met
Budget Year (2022-23) (Information only)	40,151,476.86			

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

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

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

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

Explanation:  
(required if NOT met)

10. CRITERION: Reserves

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

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

Percentage Level	District ADA
5% or \$75,000 (greater of)	0 to 300

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

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

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

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

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4, Subsequent Years, Form MYP, Line F2, if available.)	22,867	22,571	22,571
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): Foothill SELPA

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	7,339,967.00	7,339,967.00	7,339,967.00

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

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

All other data are extracted or calculated.

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	335,262,849.00	321,740,358.00	323,163,879.00
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)	335,262,849.00	321,740,358.00	323,163,879.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	10,057,885.47	9,652,210.74	9,694,916.37
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)	10,057,885.47	9,652,210.74	9,694,916.37

**10C. Calculating the District's Budgeted Reserve Amount**

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

All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	10,057,886.86	9,652,211.00	9,694,916.86
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00	0.00
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	10,057,886.86	9,652,211.00	9,694,916.86
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.00%	3.00%	3.00%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>10,057,885.47</b>	<b>9,652,210.74</b>	<b>9,694,916.37</b>

Status:	Met	Met	Met
---------	-----	-----	-----

**10D. Comparison of District Reserve Amount to the Standard**

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

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

Explanation:  
(required if NOT met)

**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

No

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

**S2. Use of One-time Revenues for Ongoing Expenditures**

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

No

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

**S3. Use of Ongoing Revenues for One-time Expenditures**

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

No

1b. If Yes, identify the expenditures:

**S4. Contingent Revenues**

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

No

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

--

**55. 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
---

**55A. 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
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2021-22)	(39,791,823.00)			
Budget Year (2022-23)	(39,356,898.00)	(434,925.00)	(1.1%)	Met
1st Subsequent Year (2023-24)	(39,266,373.00)	(90,525.00)	(.2%)	Met
2nd Subsequent Year (2024-25)	(39,654,975.00)	388,602.00	1.0%	Met
<b>1b. Transfers In, General Fund *</b>				
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
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2021-22)	3,850,650.00			
Budget Year (2022-23)	3,842,773.00	(7,877.00)	(.2%)	Met
1st Subsequent Year (2023-24)	3,109,062.00	(733,711.00)	(19.1%)	Not Met
2nd Subsequent Year (2024-25)	2,766,413.00	(342,649.00)	(11.0%)	Not Met

**1d. Impact of Capital Projects**

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

No
----

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

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

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

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

**Explanation:**

(required if NOT met)

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

**Explanation:**

(required if NOT met)

1c. NOT MET - The projected transfers out of the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

**Explanation:**

(required if NOT met)

Projected 2024-25 transfers out to the Capital Outlay Fund 40.1 of redevelopment agency tax revenue (RDA Revenue) was projected to drop slightly.

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 commitments<sup>1</sup> and their annual required payments for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

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

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

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

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

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

Yes

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

# of  
Years

SACS Fund and Object Codes Used For:

Principal  
Balance

Type of Commitment	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2022
Leases				
Certificates of Participation				
General Obligation Bonds	19	Property Tax	Measure K and Measure S	447,746,123
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

City of Glendale Loan	2	Central RDA Funds	7439	308,204
CREBS	13	Fund 40.1 RDA Funds	7439	11,127,080
<b>TOTAL:</b>				<b>459,181,407</b>

Type of Commitment (continued)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Leases				
Certificates of Participation				
General Obligation Bonds	20,820,600	22,554,380	22,637,040	22,244,671
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
City of Glendale Loan	279,000	301,000	20,314	0
CREBS	1,309,821	1,301,684	1,294,685	1,286,771
<b>Total Annual Payments:</b>	<b>22,409,421</b>	<b>24,157,064</b>	<b>23,952,039</b>	<b>23,531,442</b>
<b>Has total annual payment increased over prior year (2021-22)?</b>		<b>Yes</b>	<b>Yes</b>	<b>Yes</b>

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Increase primarily from GO Bond payment schedule (no new loans).

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

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

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

No

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

Explanation:  
(required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

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

Yes

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

No

- b. Do benefits continue past age 65?

No

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



For number 2 above there is a prior superintendent who receives lifetime benefits pas age 65. Refer to GASB 75 actuarial study for details.

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

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

	Self-Insurance Fund	Governmental Fund
	0	0

4. OPEB Liabilities

a. Total OPEB liability	128,289,685.00
b. OPEB plan(s) fiduciary net position (if applicable)	128,289,685.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	0.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	Jun 30, 2021

5. OPEB Contributions

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	3,692,559.00	3,692,559.00	3,692,559.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	2,611,432.00	2,611,432.00	2,611,432.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	2,284,768.00	2,284,768.00	2,284,768.00
d. Number of retirees receiving OPEB benefits	99.00	99.00	99.00

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

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

1 Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section 57A) (If No, skip Items 2-4)

No

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

Health and Welfare is fully insured. Workers comp is currently "dollar-one" coverage. Pre 2005 workers comp are self insured (minor programs). Property & Liability Insurance is in a JPA.

3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

b. Unfunded liability for self-insurance programs

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

**58. 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 multi-year 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.

**58A. 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	1285	1225	1225	1225

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

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

No
----

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

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

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

2021-22 and 2022-23 are unsettled.

Negotiations Settled

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

to meet the costs of the agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:		End Date:	
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5. Salary settlement:

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

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

--	--	--

**One Year Agreement**

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


or

**Multiyear Agreement**

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


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

--

Negotiations Not Settled

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

1417339
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7. Amount included for any tentative salary schedule increases

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

0	0	0
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**Certificated (Non-management) Health and Welfare (H&W) Benefits**

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

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

Yes	Yes	Yes
28250000	30510000	33000000
0.0%	0.0%	0.0%
8.0%	8.0%	8.0%

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

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

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

If Yes, explain the nature of the new costs:

No		
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**Certificated (Non-management) Step and Column Adjustments**

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	1350000	1350000	1350000
3. Percent change in step & column over prior year	1.0%	1.0%	1.0%

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

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

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

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

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

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

	Prior Year (2nd Interim) (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of classified(non - management) FTE positions	999	999	999	999

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

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

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

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

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

Negotiations Settled

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

Jul 12, 2022
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2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official? 

Yes
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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? 

Jun 15, 2022
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If Yes, date of budget revision board adoption: 

Jul 12, 2022
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4. Period covered by the agreement: Begin Date: 



 End Date:

5. Salary settlement: 

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

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

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

or

**Multiyear Agreement**

Total cost of salary settlement

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

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

Negotiations Not Settled

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

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

7. Amount included for any tentative salary schedule increases

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

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

	(2022-23)	(2023-24)	(2024-25)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	14130000	15260000	16500000
3. Percent of H&W cost paid by employer	0.0%	0.0%	0.0%

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

808.0%	8.0%	8.0%
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
330000	330000	330000
1.0%	1.0%	1.0%

**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.):

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**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	198	198	198	198

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

No

If Yes, complete question 2.

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

2020-21 and 2022-23 are unsettled

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

Negotiations Settled

2. Salary settlement:

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

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

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

Negotiations Not Settled

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

293580

4. Amount included for any tentative salary schedule increases

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Cost of a one percent increase in salary and statutory benefits	293580		
Amount included for any tentative salary schedule increases	0	0	0

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
Total cost of H&W benefits	4710000	5090000	5500000
Percent of H&W cost paid by employer	0.0%	0.0%	0.0%
Percent projected change in H&W cost over prior year	8.0%	8.0%	8.0%

Management/Supervisor/Confidential

Step and Column Adjustments

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

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
Cost of step and column adjustments	100000	100000	100000
Percent change in step & column over prior year	1.0%	1.0%	1.0%

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

	(2022-23)	(2023-24)	(2024-26)
1. Are costs of other benefits included in the budget and MYPs?	No	No	No
2. Total cost of other benefits	0	0	0
3. Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Jul 21, 2022

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

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

Yes

ADDITIONAL FISCAL INDICATORS

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

A1.	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	No
A2.	Is the system of personnel position control independent from the payroll system?	Yes
A3.	Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)	Yes
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	No
A5.	Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Is the district's financial system independent of the county office system?	No
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.8(a)? (If Yes, provide copies to the county office of education)	No
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	Yes

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

Comments:  
(optional)

The District currently has an Interim CBO.



Glendale Unified  
Los Angeles County

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

19 64568 0000000  
Form 01CS  
D8BKSAJ67M(2022-23)

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End of School District Budget Criteria and Standards Review

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