

Laguna Joint School District

DATE: May 10, 2022

TO: Board of Trustees
Luke McCann, Superintendent Designee

FROM: Keith Ricci, Business Manager

SUBJECT: **2022-23 Budget Adoption**

Summary:

The 2022-23 budget and multi-year projection have been prepared using the latest information available. Although the Laguna Joint budget has been prepared using the latest information there are several pending items that could have substantial impacts going forward. Pending items include salary increases, staffing issues, number of schools to operate, and potential sustainability revenue. The current budget has been prepared using the same model as previous budgets, two schools with a teacher/principal and aide. Although the budget has many questions it provides a basis to review the district's finances.

The district's budget is self-certified as positive, meaning the district will be able to meet all obligations for the current and two subsequent years.

2021-22 Changes Since Second Interim – Estimated Actuals

- Reallocated restricted expenditures to 2022-23.

2022-23 Significant Changes Since Estimated Actuals:

Revenue:

- **LCFF:** Flat in all years due to the Necessary Small School held harmless amount
- **Federal Revenue:** REAP decreased due to removal of Lincoln portion. Federal Special Ed allocation reduced. Removed 1x Covid funds. All other federal revenue flat in the out years.
- **State Revenue:** Added funding for Universal TK. Removed 1x funds. All other state revenues remain flat in the out years.
- **Local Revenue:** Local revenues remain flat.

Expenditures:

- **Certificated Salaries:** Allowance for potential salary increase pending approval. Principal teacher salaries increase by 2% step and column in all years. Two certificated PEA's. Music PEA flat in all years, STEM PEA reduced by parent donation balance.

- **Classified Salaries:** Allowance for potential salary increase pending approval. Instructional Aide's increased by 5% step increases in all years. PEA's salaries projected flat across all years.
- **Benefits:** Includes pension increases in all years. 5% increase to health and welfare in all years. Added health and welfare benefits for pending teacher/principal position.
- **Supplies:** Budget based off actual expenditures and historic average plus 3% CPI in each year.
- **Services:** Budget based off actual expenditures and historic average plus 3% CPI in each year. Additional costs associated with two school districts removed. One-time expenditures removed in out years.
- **Other Outgo:** Increased special education excess costs by 5% in each year.

Reserves

The district's primary revenue source remains flat across all years excluding the additional one-time funds. The flat revenue has meant the district has been deficit spending for eleven consecutive years (since 2011-12) and plans to deficit spend again in 2022-23 and for the two subsequent years. As a result, the fund balance has declined each year. Under the current conditions, the district appears to have adequate balances to maintain operations for the current year and four additional out years.

Recommendation

We recommend approval of the 2022-23 Laguna Joint School District budget as presented.

MEMO

DATE: May 10, 2022

TO: Board of Trustees
Luke McCann, Superintendent Designee

FROM: Keith Ricci, Business Manager

SUBJECT: **2022-23 Budget Adoption**
2021-22 Estimated Actuals

Attached you will find resource documents supporting budget adoption for the General Fund.

The following documents are included in this packet:

Estimated Actuals Changes

- 2021-22 Changes since second interim.

Snapshot For 2022-23

- Shows a summary view of general fund revenues and expenditures and the overall unrestricted general fund balance.

Significant Changes Since Estimated Actuals - Unrestricted

- Includes a summary of significant changes to unrestricted funds.

Significant Changes Since Estimated Actuals – Unrestricted and Restricted

- Includes a summary of significant changes to combined funds.

Multi Year Projection Assumptions

- Shows a summary level of assumptions used across the MYP.

Multi Year Projection

- Shows the current and two years out for the unrestricted and restricted general fund.

Resource Summary

- Summary by resource of the financial activities for 2022-23 thru 2024-25.

Reserve Disclosure

- Shows the minimum reserve amounts and components of ending balance.

State Software Reports (SACS)

- Includes all required state data and certification page for signatures.

Potential Salary Increase Impact on MYP

- Shows increases potential increases to salaries and benefits across the MYP.

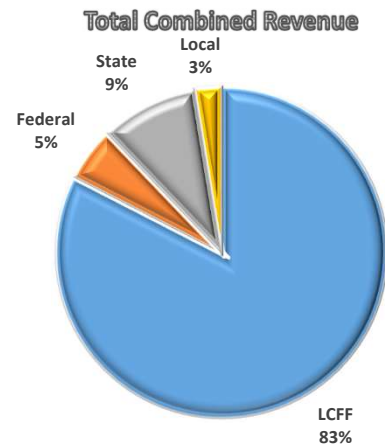
LAGUNA JOINT ELEMENTARY SCHOOL DISTRICT
2021-22 Estimated Actuals - Second Interim Compare

Description	2021-22 Second Interim			2021-22 Estimated Actuals				
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Change	Note
A. REVENUES AND OTHER FINANCING SOURCES								
1. LCFF/Revenue Limit Sources	444,318	-	444,318	444,318	-	444,318	-	
2. Federal Revenues	-	71,299	71,299	-	71,299	71,299	-	
3. Other State Revenues	4,111	88,587	92,698	4,111	88,587	92,698	-	
4. Other Local Revenues	2,570	13,312	15,882	2,570	13,312	15,882	-	
5. Other Financing Sources	-	-	-	-	-	-	-	
a. Transfers In	479,455	-	479,455	479,455	-	479,455	-	
b. Other Sources	113,309	24,982	138,291	113,309	24,982	138,291	-	
c. Contributions	(50,934)	50,934	-	(50,934)	50,934	-	-	
6. Total (Sum lines AI thru A5c)	992,829	249,114	1,241,943	992,829	249,114	1,241,943	-	
B. EXPENDITURES AND OTHER FINANCING USES								
1. Certificated Salaries								
a. Base Salaries	159,536	7,569	167,105	159,536	7,569	167,105	-	
b. Step & Column Adjustment	-	-	-	-	-	-	-	
c. Cost-of-Living Adjustment	-	-	-	-	-	-	-	
d. Other Adjustments	-	-	-	-	-	-	-	
e. Total Certificated Salaries (Sum lines B1a thru B1d)	159,536	7,569	167,105	159,536	7,569	167,105	-	
2. Classified Salaries								
a. Base Salaries	50,366	41,533	91,900	50,366	41,533	91,900	-	
b. Step & Column Adjustment	-	-	-	-	-	-	-	
c. Cost-of-Living Adjustment	-	-	-	-	-	-	-	
d. Other Adjustments	-	-	-	-	-	-	-	
e. Total Classified Salaries (Sum lines B2a thru B2d)	50,366	41,533	91,900	50,366	41,533	91,900	-	
3. Employee Benefits	91,850	30,968	122,818	91,850	30,968	122,818	-	
4. Books and Supplies	16,783	3,417	20,200	16,783	2,652	19,435	(765)	Reallocated restricted costs to 2022-23
5. Services and Other Operating Expenditures	126,617	38,685	165,302	126,617	26,926	153,543	(11,759)	Reallocated restricted costs to 2022-23
6. Capital Outlay	-	-	-	-	-	-	-	
7. Other Outgo (7100-7299)	-	57,324	57,324	-	57,324	57,324	-	
7. Other Outgo (7400-7499)	-	-	-	-	-	-	-	
7. Total	235,250	130,393	365,643	235,250	117,869	353,119	(12,524)	
8. Other Outgo - Transfers of Indirect Costs	-	-	-	-	-	-	-	
9. Other Financing Uses	-	-	-	-	-	-	-	
a. Transfers Out	-	-	-	-	-	-	-	
b. Other Uses	-	-	-	-	-	-	-	
10. Other Adjustments (Explain in Section F below)	-	-	-	-	-	-	-	
11. Total (Sum lines BI thru B10)	445,153	179,495	624,648	445,153	166,971	612,124	(12,524)	
C. NET INCREASE (DECREASE) IN FUND BALANCE (line A6 minus line B11)	547,677	69,619	617,295	547,677	82,143	629,819	12,524	
D. FUND BALANCE								
1. Net Beginning Fund Balance (Form O11, line F1e)	122,000	8,121	130,121	122,000	8,121	130,121	-	
2. Ending Fund Balance (Sum lines C and D1)	669,677	77,740	747,416	669,677	90,264	759,940	12,524	
3. Components of Ending Fund Balance (Form O11)								
a. Nonspendable	1,000	-	1,000	1,000	-	1,000	-	
b. Restricted	-	77,740	77,740	-	90,264	90,264	12,524	
c. Committed								
1. Stabilization Arrangements	-	-	-	-	-	-	-	
2. Other Commitments	-	-	-	-	-	-	-	
d. Assigned	50,000	-	50,000	50,000	-	50,000	-	
e. Unassigned/Unappropriated								
1. Reserve for Economic Uncertainties	71,000	-	71,000	71,000	-	71,000	-	
2. Unassigned/Unappropriated	547,677	-	547,677	547,677	-	547,677	-	
f. Total Components of Ending Fund Balance	669,677	77,740	747,416	669,677	90,264	759,940	12,524	
(Line D3f must agree with line D2)	-	-	-	-	-	-	-	

LAGUNA JOINT ELEMENTARY SCHOOL DISTRICT
2022-23 Budget Adoption - Current Year Snapshot

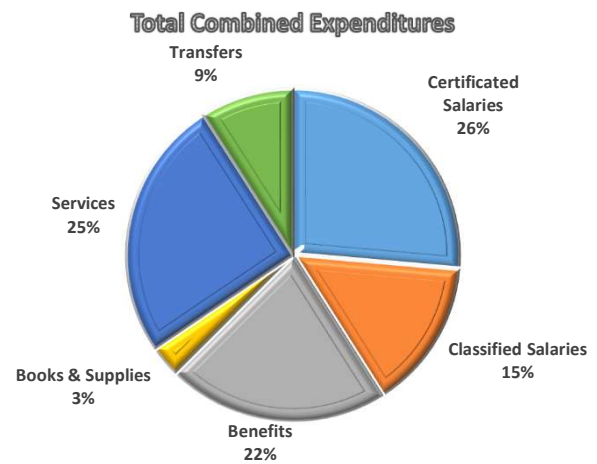
REVENUES - Total Combined Unrestricted and Restricted

Source	Unrestricted	Restricted	Total
LCFF	444,318	-	444,318
Federal	-	28,609	28,609
State	4,148	47,240	51,388
Local	2,340	11,587	13,927
Contribution	(61,450)	61,450	-
<i>Total Revenue:</i>	<i>389,356</i>	<i>148,886</i>	<i>538,242</i>



EXPENDITURES - Total Combined Unrestricted and Restricted

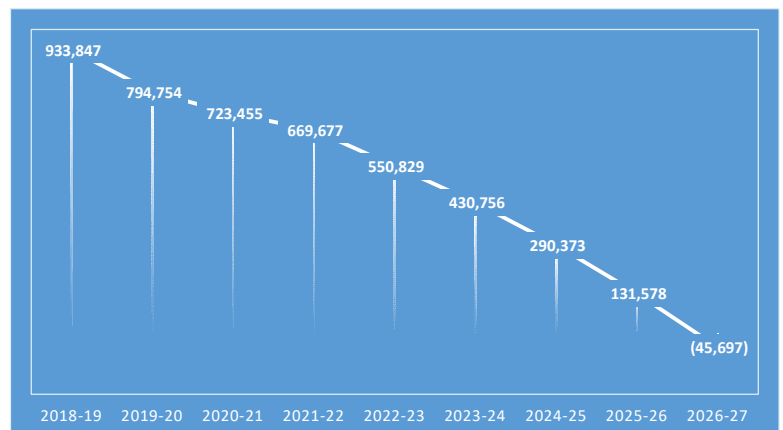
Source	Unrestricted	Restricted	Total
Certificated Salaries	171,386	4,377	175,763
Classified Salaries	72,699	24,693	97,392
Benefits	116,683	26,301	142,984
Books & Supplies	16,623	3,417	20,040
Services	130,813	38,609	169,422
Transfers	-	60,190	60,190
<i>Total Expenditures:</i>	<i>508,204</i>	<i>157,587</i>	<i>665,791</i>



TOTAL UNRESTRICTED GENERAL FUND BALANCE*

*Includes total combined fund balances for both Laguna Joint and Lincoln Union in older years

Year	Balance
2018-19	933,847
2019-20	794,754
2020-21	723,455
2021-22	669,677
2022-23	550,829
2023-24	430,756
2024-25	290,373
2025-26	131,578
2026-27	(45,697)



LAGUNA JOINT ELEMENTARY SCHOOL DISTRICT
2022-23 Budget Adoption - Significant Changes - Unrestricted Only

SIGNIFICANT CHANGES SINCE 2021-22 Estimated Actuals

Revenue

LCFF Revenue

No Change	\$0	Flat due to Necessary Small School held harmless.
LCFF Changes:	\$0	

Federal Revenue

N/A		
Federal Changes:	\$0	

State Revenue

Misc.	\$37	
State Revenue Changes:	\$37	

Local Revenue

Misc.	(\$230)	
Local Revenue Changes:	(\$230)	

Contribution

Special Education	(\$10,516)	Increase to excess costs and decrease to special ed allocations
Contribution Changes:	(\$10,516)	

Total Revenue Increase: (\$10,709)

Expenditures

Payroll Expenditures

Certificated Salaries	\$11,850	Increased based on step and column, allowance for potential salary increase, and reallocation of restricted salaries to unrestricted.
Classified Salaries	\$22,332	Large change based on REAP allocation reduction. Increase also includes step and column and allowance for potential salary increase.
Benefits	\$24,833	Mostly based on new teacher health and welfare and pension increase.
Payroll Expenditure Changes:	\$59,016	

Material Expenditures

Misc.	(\$160)	Small changes
Material Expenditure Changes:	(\$160)	

Service Expenditures

Facility Repairs	\$11,300	Total repair budget increased to \$22,000 due to pending Laguna Repairs
Added Food Service Costs For Lincoln	\$1,028	
Costs associated with two separate districts	(\$5,335)	Reduced costs associated with two districts; data processing, software reserve, internet access, audit, other admin, etc.
Misc.	(\$2,797)	Several increases/decreases based on current trend and history
Service Expenditure Changes:	\$4,196	

Total Expenditure Decrease: \$63,052

LAGUNA JOINT ELEMENTARY SCHOOL DISTRICT
2022-23 Budget Adoption - Significant Changes - Unrestricted/Restricted Combined

SIGNIFICANT CHANGES SINCE 2021-22 Estimated Actuals

Revenue

LCFF Revenue

No Change	\$0	Flat due to Necessary Small School held harmless.
LCFF Changes:	\$0	

Federal Revenue

REAP	(\$21,848)	Removal of Lincoln REAP. Per REAP administration. 2022-23 REAP will be for Laguna only.
Special Ed/Mental Health	(\$2,253)	Reduced to match the latest 2022-23 Fiscal Allocation Plan.
Title II	(\$1,092)	Removal of previous carry-over
1x Restricted Funds	(\$17,497)	Covid-19 Funds from 2021-22
Federal Changes:	(\$42,690)	

State Revenue

Universal TK	\$25,195	Contingent upon creating a plan to serve increasingly younger TK students.
1x Restricted Funds	(\$59,856)	Extended School Day and Educator Effectiveness from 2021-22
State Revenue Changes:	(\$34,661)	

Local Revenue

Minimal Change	(\$1,955)	Mostly revenue that is only recognized when received.
Local Revenue Changes:	(\$1,955)	

Total Revenue Increase: (\$79,306)

Expenditures

Payroll Expenditures

Certificated Salaries	\$8,658	Increased based on step and column and allowance for potential salary increase.
Classified Salaries	\$5,492	Increased based on step and column and allowance for potential salary increase.
Benefits	\$20,166	Mostly based on new teacher health and welfare and pension increase.
Payroll Expenditure Changes:	\$34,316	

Material Expenditures

Misc.	\$605	Several increases/decreases based on current trend and history
Material Expenditure Changes:	\$605	

Service Expenditures

Facility Repairs	\$11,300	Total repair budget increased to \$22,000
Remove 1x Restricted Costs	(\$1,561)	
Added Food Service Costs For Lincoln	\$1,028	
Costs associated with two separate districts	(\$5,335)	Reduced costs associated with two districts; data processing, software reserve, internet access, audit, other admin, etc.
Universal TK	\$8,400	Added costs for first year of universal TK
Educator Effectiveness	\$9,856	
Mental Health	(\$3,839)	Reduction due to allocation decrease
Lincoln Restricted Carry-Over	(\$1,036)	
Misc.	(\$2,934)	Several increases/decreases based on current trend and history
Service Expenditure Changes:	\$15,879	

Transfers

Excess Costs	\$2,866	
Transfer Changes:	\$2,866	

Total Expenditure Decrease: \$53,666

LAGUNA JOINT ELEMENTARY SCHOOL DISTRICT
2022-23 Budget Adoption - MYP Assumptions

MULTI YEAR PROJECTION ASSUMPTIONS

	2022-23	2023-24	2024-25
<u>Revenue</u>			
LCFF - Necessary Small School Held Harmless	Flat	Flat	Flat
Federal Revenue	Flat - Removed 1x Funds	Flat	Flat
State Revenue	Flat - Removed 1x Funds	Flat - Removed 1x Funds	Flat
Local			
Interest	Based 2021-22 Amounts	Flat	Flat
Donations	Recognized When Received	Recognized When Received	Recognized When Received
<u>Expenditures</u>			
Salaries	Pending 3% salary increase for Certificated and Classified >1.8 Certificated FTE >2.0 Classified FTE >4 PEA's - Music, Art, Spanish & STEM(reduced due to parent fund) >1 COVID Tutor >Long-Term Sub .2 FTE >Substitutes >Large Swing in REAP - Costs Moved From Restricted to Unrestricted	>Certificated: 2% Step & Column >Classified: 5% Step & Column >PEA Flat >PEA STEM - Removed >COVID Tutor Flat >Long-Term Sub Flat >Substitutes Flat	>Certificated: 2% Step & Column >Classified: 5% Step & Column >PEA Flat >COVID Tutor Flat >Long-Term Sub Flat >Substitutes Flat
Pension	STRS: 19.10% PERS: 25.40%	STRS: 19.10% PERS: 25.20%	STRS: 19.10% PERS: 25.20%
Benefits	Based on Current Rate	+5%	+5%
Materials	Based on History and Approved Amounts	+3% CPI on Applicable Unrestricted Expenditures	+3% CPI on Applicable Unrestricted Expenditures
Service	Based on History, Approved Amounts, and Current Contracts	+3% CPI on Applicable Unrestricted Expenditures >Added ELOP Services	+3% CPI on Applicable Unrestricted Expenditures
Special Ed Excess Costs	Based on MCOE Estimate	+5%	+5%

LAGUNA JOINT ELEMENTARY SCHOOL DISTRICT
2022-23 Budget Adoption - Multi-Year Projection

Description	UNRESTRICTED			RESTRICTED			COMBINED		
	2022-23	2023-24	2024-25	2022-23	2023-24	2024-25	2022-23	2023-24	2024-25
A. REVENUES AND OTHER FINANCING SOURCES									
1. LCFF/Revenue Limit Sources	444,318	444,318	444,318				444,318	444,318	444,318
2. Federal Revenues	-	-	-	28,609	28,609	28,609	28,609	28,609	28,609
3. Other State Revenues	4,148	4,174	4,174	47,240	22,045	22,045	51,388	26,219	26,219
4. Other Local Revenues	2,340	2,340	2,340	11,587	11,587	11,587	13,927	13,927	13,927
5. Other Financing Sources							-	-	-
a. Transfers In	-	-	-	-	-	-	-	-	-
b. Other Sources	-	-	-	-	-	-	-	-	-
c. Contributions	(61,450)	(65,102)	(68,936)	61,450	65,102	68,936	-	-	-
6. Total (Sum lines A1 thru A5c)	389,356	385,730	381,896	148,886	127,343	131,177	538,242	513,073	513,073
B. EXPENDITURES AND OTHER FINANCING USES									
1. Certificated Salaries									
a. Base Salaries	171,386	171,386	174,422	4,377	4,377	729	175,763	175,763	175,151
b. Step & Column Adjustment		3,036	3,097		-	-		3,036	3,097
c. Cost-of-Living Adjustment		-	-		-	-		-	-
d. Other Adjustments		-	-		(3,648)	-		(3,648)	-
e. Total Certificated Salaries (Sum lines B1a thru B1d)	171,386	174,422	177,519	4,377	729	729	175,763	175,151	178,248
2. Classified Salaries									
a. Base Salaries	72,699	72,699	76,714	24,693	24,693	21,442	97,392	97,392	98,155
b. Step & Column Adjustment		3,259	3,460		779	780		4,038	4,240
c. Cost-of-Living Adjustment		-	-		-	-		-	-
d. Other Adjustments		755	780		(4,030)	(6,625)		(3,275)	(5,845)
e. Total Classified Salaries (Sum lines B2a thru B2d)	72,699	76,714	80,954	24,693	21,442	15,596	97,392	98,155	96,550
3. Employee Benefits	116,683	121,568	126,823	26,301	25,872	25,338	142,984	147,440	152,161
4. Books and Supplies	16,623	17,019	17,425	3,417	2,652	2,652	20,040	19,671	20,077
5. Services and Other Operating Expenditures	130,813	116,080	119,558	38,609	27,492	28,161	169,422	143,572	147,719
6. Capital Outlay	-	-	-	-	-	-	-	-	-
7. Other Outgo (excluding Transfers of Indirect Costs)	-	-	-	60,190	63,200	66,360	60,190	63,200	66,360
7. Other Outgo (excluding Transfers of Indirect Costs)	-	-	-	-	-	-	-	-	-
7. Total	-	-	-	60,190	63,200	66,360	60,190	63,200	66,360
8. Other Outgo - Transfers of Indirect Costs	-	-	-	-	-	-	-	-	-
9. Other Financing Uses	-	-	-	-	-	-	-	-	-
a. Transfers Out	-	-	-	-	-	-	-	-	-
b. Other Uses	-	-	-	-	-	-	-	-	-
10. Other Adjustments (Explain in Section F below)		-	-		-	-		-	-
11. Total (Sum lines B1 thru B10)	508,204	505,803	522,279	157,587	141,386	138,836	665,791	647,189	661,115
C. NET INCREASE (DECREASE) IN FUND BALANCE									
(line A6 minus line B11)	(118,848)	(120,073)	(140,383)	(8,701)	(14,043)	(7,659)	(127,549)	(134,116)	(148,042)
D. FUND BALANCE									
1. Net Beginning Fund Balance (Form O11, line F1e)	669,677	550,829	430,756	90,264	81,563	67,520	759,941	632,392	498,276
2. Ending Fund Balance (Sum lines C and D1)	550,829	430,756	290,373	81,563	67,520	59,861	632,392	498,276	350,234
3. Components of Ending Fund Balance (Form O11)									
a. Nonspendable	1,000	1,000	1,000	-	-	-	1,000	1,000	1,000
b. Restricted				81,563	67,520	59,861	81,563	67,520	59,861
c. Committed									
1. Stabilization Arrangements	-	-	-				-	-	-
2. Other Commitments	-	-	-				-	-	-
d. Assigned	50,000	50,000	50,000				50,000	50,000	50,000
e. Unassigned/Unappropriated									
1. Reserve for Economic Uncertainties	75,000	75,000	75,000				75,000	75,000	75,000
2. Unassigned/Unappropriated	424,829	304,756	164,373	-	-	-	424,829	304,756	164,373
f. Total Components of Ending Fund Balance	550,829	430,756	290,373	81,563	67,520	59,861	632,392	498,276	350,234
(Line D3f must agree with line D2)	-	-	-	-	-	-	-	-	-

Laguna 2022-23 Resources Budget

Code	Program	Beg Bal	Transfer In	Other Source	Revenue	GF Cont	Available	Cert. Sal.	Class. Sal.	Benefits	Supplies	Services	Capital	Other Outgo	Other Uses	Total Exp	End Bal
01-0000	Unrestricted	669,677	-	-	443,393	(61,450)	1,051,620	168,117	72,699	115,963	13,200	130,813	-	-	-	500,791	550,829
01-1100	Unrest Lottery	-	-	-	3,423	-	3,423	-	-	-	3,423	-	-	-	-	3,423	-
01-1400	EPA	-	-	-	3,990	-	3,990	3,270	-	720	-	-	-	-	-	3,990	-
	Total Unrestricted General Fund:	669,677	-	-	450,806	(61,450)	1,059,033	171,386	72,699	116,683	16,623	130,813	-	-	-	508,204	550,829
01-2600	Expanded Learning Opportunity	50,000	-	-	-	-	50,000	-	-	-	-	-	-	-	-	-	50,000
01-3010	Title I Part A Low Income	-	-	-	951	-	951	-	707	244	-	-	-	-	-	951	-
01-3210	Emergency Relief(ESSER)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-3212	ESSER II	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-3213	ESSER III	1,977	-	-	-	-	1,977	-	1,812	165	-	-	-	-	-	1,977	-
01-3214	ESSER III Learning Loss	1,666	-	-	-	-	1,666	-	1,527	139	-	-	-	-	-	1,666	-
01-3215	GEERF Learning Loss Mitigation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-3216	ESSER II State Reserve	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-3217	GEER II	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-3218	ESSER III State Reserve	1,207	-	-	-	-	1,207	-	1,106	101	-	-	-	-	-	1,207	-
01-3219	ESSER III State Res Learn Loss	2,081	-	-	-	-	2,081	-	-	-	-	-	-	-	-	-	2,081
01-3220	CRF Learning Loss Mitigation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-3310	Special Ed. IDEA	-	-	-	4,752	-	4,752	-	-	-	-	4,752	-	-	-	4,752	-
01-3327	Spec. Ed. Mental	-	-	-	133	-	133	-	-	-	-	133	-	-	-	133	-
01-4035	Title II Imp Tchr	1,691	-	-	1,486	-	3,177	729	-	21	-	-	-	-	-	750	2,427
01-4127	Title IV A Student Support	-	-	-	10,000	-	10,000	-	7,433	2,567	-	-	-	-	-	10,000	-
01-4203	Limited English	-	-	-	1,287	-	1,287	-	-	-	1,287	-	-	-	-	1,287	-
01-5830	REAP	-	-	-	10,000	-	10,000	-	7,433	2,567	-	-	-	-	-	10,000	-
01-6053	Universal TK	-	-	-	25,195	-	25,195	-	-	-	-	8,400	-	-	-	8,400	16,795
01-6230	CA Clean Energy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-6266	Educator Effectiveness	9,856	-	-	-	-	9,856	-	-	-	-	9,856	-	-	-	9,856	-
01-6300	Rest Lottery	-	-	-	1,365	-	1,365	-	-	-	1,365	-	-	-	-	1,365	-
01-6500	Special Ed	-	-	-	11,587	61,450	73,037	-	-	-	-	12,847	-	60,190	-	73,037	-
01-6536	ADR	403	-	-	-	-	403	-	-	-	-	403	-	-	-	403	-
01-6537	Learning Recovery	2,265	-	-	-	-	2,265	-	-	-	765	1,500	-	-	-	2,265	-
01-6546	Mental Health	-	-	-	718	-	718	-	-	-	-	718	-	-	-	718	-
01-7311	Classified Prof Dev Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-7388	SB117 COVID-19 Response Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-7420	State Learning Loss Mitigation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-7422	In Person Instruction	2,387	-	-	-	-	2,387	-	-	-	-	-	-	-	-	-	2,387
01-7425	Expanded Learning Opportunities	5,756	-	-	-	-	5,756	-	4,676	427	-	-	-	-	-	5,103	653
01-7426	Expanded Learning Opportunities-Paras	1,258	-	-	-	-	1,258	-	-	-	-	-	-	-	-	-	1,258
01-7690	STRS Behalf	-	-	-	19,962	-	19,962	-	-	19,962	-	-	-	-	-	19,962	-
01-9030	Schools Rule	1,754	-	-	-	-	1,754	-	-	-	-	-	-	-	-	-	1,754
01-9194	Donations PC	2,319	-	-	-	-	2,319	-	-	-	-	-	-	-	-	-	2,319
01-9251	PreSchool Program	1,889	-	-	-	-	1,889	-	-	-	-	-	-	-	-	-	1,889
01-9252	Local Donations	3,755	-	-	-	-	3,755	3,648	-	107	-	-	-	-	-	3,755	-
	Total Restricted General Fund:	90,264	-	-	87,436	61,450	239,150	4,377	24,693	26,301	3,417	38,609	-	60,190	-	157,587	81,563
	Total General Fund:	759,941	-	-	538,242	-	1,298,183	175,763	97,392	142,984	20,040	169,422	-	60,190	-	665,791	632,392

Laguna 2023-24 Resources Budget

Code	Program	Beg Bal	Transfer In	Other Source	Revenue	GF Cont	Available	Cert. Sal.	Class. Sal.	Benefits	Supplies	Services	Capital	Other Outgo	Other Uses	Total Exp	End Bal
01-0000	Unrestricted	550,829	-	-	443,419	(65,102)	929,146	171,153	76,714	120,848	13,596	116,080	-	-	-	498,390	430,756
01-1100	Unrest Lottery	-	-	-	3,423	-	3,423	-	-	-	3,423	-	-	-	-	3,423	-
01-1400	EPA	-	-	-	3,990	-	3,990	3,270	-	720	-	-	-	-	-	3,990	-
	Total Unrestricted General Fund:	550,829	-	-	450,832	(65,102)	936,559	174,422	76,714	121,568	17,019	116,080	-	-	-	505,803	430,756
01-2600	Expanded Learning Opportunity	50,000	-	-	-	-	50,000	-	-	-	-	-	-	-	-	-	50,000
01-3010	Title I Part A Low Income	-	-	-	951	-	951	-	708	243	-	-	-	-	-	951	-
01-3210	Emergency Relief(ESSER)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-3212	ESSER II	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-3213	ESSER III	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-3214	ESSER III Learning Loss	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-3215	GEERF Learning Loss Mitigation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-3216	ESSER II State Reserve	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-3217	GEER II	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-3218	ESSER III State Reserve	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-3219	ESSER III State Res Learn Loss	2,081	-	-	-	-	2,081	-	1,907	174	-	-	-	-	-	2,081	-
01-3220	CRF Learning Loss Mitigation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-3310	Special Ed. IDEA	-	-	-	4,752	-	4,752	-	-	-	-	4,752	-	-	-	4,752	-
01-3327	Spec. Ed. Mental	-	-	-	133	-	133	-	-	-	-	133	-	-	-	133	-
01-4035	Title II Imp Tchr	2,427	-	-	1,486	-	3,913	729	-	21	-	-	-	-	-	750	3,163
01-4127	Title IV A Student Support	-	-	-	10,000	-	10,000	-	7,444	2,556	-	-	-	-	-	10,000	-
01-4203	Limited English	-	-	-	1,287	-	1,287	-	-	-	1,287	-	-	-	-	1,287	-
01-5830	REAP	-	-	-	10,000	-	10,000	-	7,444	2,556	-	-	-	-	-	10,000	-
01-6053	Universal TK	16,795	-	-	-	-	16,795	-	-	-	-	8,400	-	-	-	8,400	8,395
01-6230	CA Clean Energy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-6266	Educator Effectiveness	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-6300	Rest Lottery	-	-	-	1,365	-	1,365	-	-	-	1,365	-	-	-	-	1,365	-
01-6500	Special Ed	-	-	-	11,587	65,102	76,689	-	-	-	-	13,489	-	63,200	-	76,689	-
01-6536	ADR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-6537	Learning Recovery	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-6546	Mental Health	-	-	-	718	-	718	-	-	-	-	718	-	-	-	718	-
01-7311	Classified Prof Dev Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-7388	SB117 COVID-19 Response Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-7420	State Learning Loss Mitigation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-7422	In Person Instruction	2,387	-	-	-	-	2,387	-	2,187	200	-	-	-	-	-	2,387	-
01-7425	Expanded Learning Opportunities	653	-	-	-	-	653	-	599	55	-	-	-	-	-	653	-
01-7426	Expanded Learning Opportunities-Paras	1,258	-	-	-	-	1,258	-	1,153	105	-	-	-	-	-	1,258	-
01-7690	STRS Behalf	-	-	-	19,962	-	19,962	-	-	19,962	-	-	-	-	-	19,962	-
01-9030	Schools Rule	1,754	-	-	-	-	1,754	-	-	-	-	-	-	-	-	-	1,754
01-9194	Donations PC	2,319	-	-	-	-	2,319	-	-	-	-	-	-	-	-	-	2,319
01-9251	PreSchool Program	1,889	-	-	-	-	1,889	-	-	-	-	-	-	-	-	-	1,889
01-9252	Local Donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Restricted General Fund:	81,563	-	-	62,241	65,102	208,906	729	21,442	25,872	2,652	27,492	-	63,200	-	141,386	67,520
	Total General Fund:	632,392	-	-	513,073	-	1,145,465	175,151	98,155	147,440	19,671	143,572	-	63,200	-	647,189	498,276

Laguna 2024-25 Resources Budget

Code	Program	Beg Bal	Transfer In	Other Source	Revenue	GF Cont	Available	Cert. Sal.	Class. Sal.	Benefits	Supplies	Services	Capital	Other Outgo	Other Uses	Total Exp	End Bal
01-0000	Unrestricted	430,756	-	-	443,419	(68,936)	805,239	174,249	80,954	126,103	14,002	119,558	-	-	-	514,866	290,373
01-1100	Unrest Lottery	-	-	-	3,423	-	3,423	-	-	-	3,423	-	-	-	-	3,423	-
01-1400	EPA	-	-	-	3,990	-	3,990	3,270	-	720	-	-	-	-	-	3,990	-
Total Unrestricted General Fund:		430,756	-	-	450,832	(68,936)	812,652	177,519	80,954	126,823	17,425	119,558	-	-	-	522,279	290,373
01-2600	Expanded Learning Opportunity	50,000	-	-	-	-	50,000	-	-	-	-	-	-	-	-	-	50,000
01-3010	Title I Part A Low Income	-	-	-	951	-	951	-	708	243	-	-	-	-	-	951	-
01-3210	Emergency Relief(ESSER)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-3212	ESSER II	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-3213	ESSER III	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-3214	ESSER III Learning Loss	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-3215	GEERF Learning Loss Mitigation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-3216	ESSER II State Reserve	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-3217	GEER II	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-3218	ESSER III State Reserve	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-3219	ESSER III State Res Learn Loss	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-3220	CRF Learning Loss Mitigation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-3310	Special Ed. IDEA	-	-	-	4,752	-	4,752	-	-	-	-	4,752	-	-	-	4,752	-
01-3327	Spec. Ed. Mental	-	-	-	133	-	133	-	-	-	-	133	-	-	-	133	-
01-4035	Title II Imp Tchr	3,163	-	-	1,486	-	4,649	729	-	21	-	-	-	-	-	750	3,899
01-4127	Title IV A Student Support	-	-	-	10,000	-	10,000	-	7,444	2,556	-	-	-	-	-	10,000	-
01-4203	Limited English	-	-	-	1,287	-	1,287	-	-	-	1,287	-	-	-	-	1,287	-
01-5830	REAP	-	-	-	10,000	-	10,000	-	7,444	2,556	-	-	-	-	-	10,000	-
01-6053	Universal TK	8,395	-	-	-	-	8,395	-	-	-	-	8,395	-	-	-	8,395	-
01-6230	CA Clean Energy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-6266	Educator Effectiveness	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-6300	Rest Lottery	-	-	-	1,365	-	1,365	-	-	-	1,365	-	-	-	-	1,365	-
01-6500	Special Ed	-	-	-	11,587	68,936	80,523	-	-	-	-	14,163	-	66,360	-	80,523	-
01-6536	ADR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-6537	Learning Recovery	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-6546	Mental Health	-	-	-	718	-	718	-	-	-	-	718	-	-	-	718	-
01-7311	Classified Prof Dev Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-7388	SB117 COVID-19 Response Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-7420	State Learning Loss Mitigation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-7422	In Person Instruction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-7425	Expanded Learning Opportunities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-7426	Expanded Learning Opportunities-Par	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-7690	STRS Behalf	-	-	-	19,962	-	19,962	-	-	19,962	-	-	-	-	-	19,962	-
01-9030	Schools Rule	1,754	-	-	-	-	1,754	-	-	-	-	-	-	-	-	-	1,754
01-9194	Donations PC	2,319	-	-	-	-	2,319	-	-	-	-	-	-	-	-	-	2,319
01-9251	PreSchool Program	1,889	-	-	-	-	1,889	-	-	-	-	-	-	-	-	-	1,889
01-9252	Local Donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Restricted General Fund:		67,520	-	-	62,241	68,936	198,697	729	15,596	25,338	2,652	28,161	-	66,360	-	138,836	59,861
Total General Fund:		498,276	-	-	513,073	-	1,011,349	178,248	96,550	152,161	20,077	147,719	-	66,360	-	661,115	350,234

2022-23 Budget Adoption Budget Adoption Reserves

LAGUNA JOINT ELEMENTARY SCHOOL DISTRICT

Substantiation of need for reserves greater than the state required minimum reserve for economic uncertainty

The governing board of a school district that proposes to adopt a budget that includes a combined assigned and unassigned ending fund balance in excess of the minimum recommended reserve for economic uncertainties, shall, at the Budget Adoption public hearing, provide:

The minimum recommended reserve for economic uncertainties;

The combined assigned and unassigned ending fund balances that are in excess of the minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget; and

A statement of reasons to substantiate the need for reserves that are higher than the minimum recommended reserve.

	2021-22
Total General Fund Expenditures & Other Uses	\$ 665,791
Minimum Reserve requirement	\$ 75,000
General Fund Combined Ending Fund Balance	\$ 632,392
Special Reserve Fund Ending Fund Balance	\$ -
Components of ending balance:	
Nonspendable (revolving, prepaid, etc.)	\$ 1,000
Restricted	\$ 81,563
Committed	\$ -
Assigned	\$ 50,000
Reserve for economic uncertainties	\$ 75,000
Unassigned and Unappropriated	\$ 424,829
Subtotal Assigned, Unassigned & Unappropriated	\$ 549,829
Total Components of ending balance	\$ 632,392
	TRUE
Assigned & Unassigned balances above the minimum reserve requirement	\$ 474,829

Statement of Reasons

The District's Fund Balance includes assigned, unassigned and unappropriated components, that in total are greater than the Minimum Recommended Reserve for Economic Uncertainties because:

The district holds higher than the minimum required reserve to ensure sufficient cash balances for operational purposes without having to resort to the expense of external borrowing.

The district's ending fund balance is being used to fund ongoing operations in the face of increased operational costs without a commensurate increase in revenues.

Laguna Joint School District**Potential Salary Increase Impact - MYP**

	2022-23	2023-24	2024-25	Total
0% Increase (Step and Column Only)				
Certificated	171,312	170,611	173,617	515,540
Classified	95,039	95,685	93,956	284,679
Benefits	141,191	145,591	150,250	437,032
Total Salaries/Benefits	407,542	411,887	417,823	1,237,251
3% Increase				
Certificated	175,763	175,151	178,248	529,161
Classified	97,392	98,155	96,550	292,098
Benefits	142,984	147,440	152,161	442,585
Total Salaries/Benefits	416,139	420,746	426,959	1,263,844
Increase Compared to 0%				
Certificated Increase from 0%	4,451	4,540	4,631	13,622
Classified Increase from 0%	2,353	2,471	2,595	7,419
Benefits Increase from 0%	1,793	1,849	1,911	5,553
Total Increase	8,598	8,860	9,136	26,593
5% Increase				
Certificated	178,700	178,147	181,303	538,150
Classified	98,971	99,814	98,291	297,076
Benefits	144,176	148,669	153,432	446,278
Total Salaries/Benefits	421,848	426,629	433,027	1,281,504
Increase Compared to 0%				
Certificated Increase from 0%	7,388	7,536	7,686	22,610
Classified Increase from 0%	3,933	4,129	4,336	12,397
Benefits Increase from 0%	2,986	3,078	3,182	9,246
Total Increase	14,306	14,743	15,204	44,253
Increase Compared to 3%				
Certificated Increase from 0%	2,937	2,996	3,056	8,988
Classified Increase from 0%	1,579	1,658	1,741	4,979
Benefits Increase from 0%	1,192	1,229	1,271	3,693
Total Increase	5,709	5,883	6,068	17,660

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: Marin County
Office of Education

Date: May 03, 2022

Adoption
Date: June 07, 2022

Signed: _____

Clerk/Secretary of
the Governing
Board

(Original signature
required)

Public Hearing:

Place: Laguna Joint School
District

Date: May 10, 2022

Time: 06:30 PM

Contact person for additional information on the budget reports:

Name: Keith Ricci

Title: Business Manager

Telephone: 415-491-6645

E-mail: kricci@marinschools.org

Criteria and Standards Review Summary

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

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

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

S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?	X	
		• If yes, are they lifetime benefits?	n/a	
		• If yes, do benefits continue beyond age 65?	n/a	
		• If yes, are benefits funded by pay-as-you-go?	n/a	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)		X
S9	Local Control and Accountability Plan (LCAP)	Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		X
		• Approval date for adoption of the LCAP or approval of an update to the LCAP:	Jun 07, 2022	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	

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

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

To the County Superintendent of
Schools:

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

Total liabilities actuarially determined: \$ _____

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

Estimated accrued but unfunded
liabilities: \$ 0.00

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

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

Signed

Date of Jun
Meeting: 14,
2022

Clerk/Secretary of the Governing Board

(Original signature required)

For additional information on this certification, please contact:

Name: Keith Ricci
Title: Business Manager
Telephone: 415-491-6645
E-mail: kricci@marinschools.org

DescriptionResource CodesObject Codes			2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources	8010-8099		444,318.00	0.00	444,318.00	444,318.00	0.00	444,318.00	0.0%
2) Federal Revenue	8100-8299		0.00	71,299.00	71,299.00	0.00	28,609.00	28,609.00	-59.9%
3) Other State Revenue	8300-8599		4,111.00	88,587.00	92,698.00	4,148.00	47,240.00	51,388.00	-44.6%
4) Other Local Revenue	8600-8799		2,570.00	13,312.00	15,882.00	2,340.00	11,587.00	13,927.00	-12.3%
5) TOTAL, REVENUES			450,999.00	173,198.00	624,197.00	450,806.00	87,436.00	538,242.00	-13.8%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		159,536.36	7,568.64	167,105.00	171,386.36	4,376.68	175,763.04	5.2%
2) Classified Salaries	2000-2999		50,366.42	41,533.18	91,899.60	72,698.75	24,693.26	97,392.01	6.0%
3) Employee Benefits	3000-3999		91,849.83	30,967.89	122,817.72	116,683.16	26,300.94	142,984.10	16.4%
4) Books and Supplies	4000-4999		16,783.00	2,652.00	19,435.00	16,623.00	3,417.00	20,040.00	3.1%
5) Services and Other Operating Expenditures	5000-5999		126,617.00	26,925.50	153,542.50	130,813.00	38,609.00	169,422.00	10.3%
6) Capital Outlay	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499		0.00	57,324.00	57,324.00	0.00	60,190.00	60,190.00	5.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			445,152.61	166,971.21	612,123.82	508,204.27	157,586.88	665,791.15	8.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,846.39	6,226.79	12,073.18	(57,398.27)	(70,150.88)	(127,549.15)	-1,156.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		479,455.19	0.00	479,455.19	0.00	0.00	0.00	-100.0%
b) Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources	8930-8979		113,309.00	24,981.80	138,290.80	0.00	0.00	0.00	-100.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(50,934.00)	50,934.00	0.00	(61,450.00)	61,450.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			541,830.19	75,915.80	617,745.99	(61,450.00)	61,450.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			547,676.58	82,142.59	629,819.17	(118,848.27)	(8,700.88)	(127,549.15)	-120.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		122,000.00	8,121.25	130,121.25	669,676.58	90,263.84	759,940.42	484.0%

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)	
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)			122,000.00	8,121.25	130,121.25	669,676.58	90,263.84	759,940.42	484.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			122,000.00	8,121.25	130,121.25	669,676.58	90,263.84	759,940.42	484.0%
2) Ending Balance, June 30 (E + F1e)			669,676.58	90,263.84	759,940.42	550,828.31	81,562.96	632,391.27	-16.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	1,000.00	0.00	1,000.00	1,000.00	0.00	1,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	90,263.85	90,263.85	0.00	81,562.99	81,562.99	-9.6%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	71,000.00	0.00	71,000.00	75,000.00	0.00	75,000.00	5.6%
Unassigned/Unappropriated Amount		9790	547,676.58	(.01)	547,676.57	424,828.31	(.03)	424,828.28	-22.4%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	256,179.85	204,023.55	460,203.40				
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	2,000.00	0.00	2,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	3,204.28	0.00	3,204.28				
4) Due from Grantor Government		9290	73.58	11,884.40	11,957.98				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			261,457.71	215,907.95	477,365.66				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	23,975.02	0.00	23,975.02				
2) Due to Grantor Governments		9590	(2,265.00)	151,560.88	149,295.88				
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			21,710.02	151,560.88	173,270.90				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(G9 + H2) - (I6 + J2)			239,747.69	64,347.07	304,094.76				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	218,618.00	0.00	218,618.00	218,074.00	0.00	218,074.00	-0.2%
Education Protection Account State Aid - Current Year		8012	3,990.00	0.00	3,990.00	3,990.00	0.00	3,990.00	0.0%
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	1,070.00	0.00	1,070.00	1,096.00	0.00	1,096.00	2.4%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	214,550.00	0.00	214,550.00	214,862.00	0.00	214,862.00	0.1%
Unsecured Roll Taxes		8042	5,799.00	0.00	5,799.00	6,005.00	0.00	6,005.00	3.6%
Prior Years' Taxes		8043	291.00	0.00	291.00	291.00	0.00	291.00	0.0%
Supplemental Taxes		8044	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)	
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			444,318.00	0.00	444,318.00	444,318.00	0.00	444,318.00	0.0%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	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			444,318.00	0.00	444,318.00	444,318.00	0.00	444,318.00	0.0%
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	5,959.00	5,959.00	0.00	4,752.00	4,752.00	-20.3%
Special Education Discretionary Grants		8182	0.00	1,179.00	1,179.00	0.00	133.00	133.00	-88.7%
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	1,287.00	1,287.00	0.00	1,287.00	1,287.00	0.0%
Pass-Through Revenues from									

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)	
Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		951.00	951.00		951.00	951.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		2,578.00	2,578.00		1,486.00	1,486.00	-42.4%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		10,000.00	10,000.00		10,000.00	10,000.00	0.0%
Career and Technical									
Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	49,345.00	49,345.00	0.00	10,000.00	10,000.00	-79.7%
TOTAL, FEDERAL REVENUE			0.00	71,299.00	71,299.00	0.00	28,609.00	28,609.00	-59.9%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	688.00	0.00	688.00	725.00	0.00	725.00	5.4%
Lottery - Unrestricted and Instructional Materials		8560	3,423.00	1,365.00	4,788.00	3,423.00	1,365.00	4,788.00	0.0%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%

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)	
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive									
Grant Program	6387	8590		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%
Implementation All Other State Revenue	7405 All Other	8590 8590	0.00	87,222.00	87,222.00	0.00	45,875.00	45,875.00	-47.4%
TOTAL, OTHER STATE REVENUE			4,111.00	88,587.00	92,698.00	4,148.00	47,240.00	51,388.00	-44.6%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	500.00	0.00	500.00	500.00	0.00	500.00	0.0%
Net Increase (Decrease) in the Fair Value									
of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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)	
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	230.00	1,034.00	1,264.00	0.00	0.00	0.00	-100.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	1,840.00	0.00	1,840.00	1,840.00	0.00	1,840.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		12,278.00	12,278.00		11,587.00	11,587.00	-5.6%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,570.00	13,312.00	15,882.00	2,340.00	11,587.00	13,927.00	-12.3%
TOTAL, REVENUES			450,999.00	173,198.00	624,197.00	450,806.00	87,436.00	538,242.00	-13.8%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	138,526.61	7,568.64	146,095.25	156,206.86	4,376.68	160,583.54	9.9%
Certificated Pupil Support Salaries		1200	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)	
Certificated Supervisors' and Administrators' Salaries		1300	21,009.75	0.00	21,009.75	15,179.50	0.00	15,179.50	-27.8%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			159,536.36	7,568.64	167,105.00	171,386.36	4,376.68	175,763.04	5.2%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	50,366.42	41,533.18	91,899.60	72,698.75	24,693.26	97,392.01	6.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			50,366.42	41,533.18	91,899.60	72,698.75	24,693.26	97,392.01	6.0%
EMPLOYEE BENEFITS									
STRS		3101-3102	23,698.99	19,527.33	43,226.32	28,992.84	19,962.00	48,954.84	13.3%
PERS		3201-3202	9,763.42	7,425.85	17,189.27	16,649.38	3,955.61	20,604.99	19.9%
OASDI/Medicare/Alternative		3301-3302	6,201.12	3,287.03	9,488.15	8,046.57	1,952.52	9,999.09	5.4%
Health and Welfare Benefits		3401-3402	46,640.00	0.00	46,640.00	59,377.00	0.00	59,377.00	27.3%
Unemployment Insurance		3501-3502	1,061.51	245.51	1,307.02	1,220.44	145.35	1,365.79	4.5%
Workers' Compensation		3601-3602	2,084.79	482.17	2,566.96	2,396.93	285.46	2,682.39	4.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,400.00	0.00	2,400.00	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			91,849.83	30,967.89	122,817.72	116,683.16	26,300.94	142,984.10	16.4%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	4,000.00	0.00	4,000.00	6,000.00	0.00	6,000.00	50.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	10,293.00	2,652.00	12,945.00	9,423.00	3,417.00	12,840.00	-0.8%
Noncapitalized Equipment		4400	2,490.00	0.00	2,490.00	1,200.00	0.00	1,200.00	-51.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			16,783.00	2,652.00	19,435.00	16,623.00	3,417.00	20,040.00	3.1%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	410.00	403.00	813.00	100.00	0.00	100.00	-87.7%
Dues and Memberships		5300	850.00	0.00	850.00	450.00	0.00	450.00	-47.1%
Insurance		5400 - 5450	8,075.00	0.00	8,075.00	8,100.00	0.00	8,100.00	0.3%

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)	
Operations and Housekeeping									
Services		5500	11,061.00	0.00	11,061.00	11,175.00	0.00	11,175.00	1.0%
Rentals, Leases, Repairs, and									
Noncapitalized Improvements		5600	12,480.00	1,294.50	13,774.50	28,480.00	0.00	28,480.00	106.8%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and									
Operating Expenditures		5800	87,376.00	25,228.00	112,604.00	78,578.00	38,609.00	117,187.00	4.1%
Communications		5900	6,365.00	0.00	6,365.00	3,930.00	0.00	3,930.00	-38.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			126,617.00	26,925.50	153,542.50	130,813.00	38,609.00	169,422.00	10.3%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries									
or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	57,324.00	57,324.00	0.00	60,190.00	60,190.00	5.0%
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%

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)	
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	57,324.00	57,324.00	0.00	60,190.00	60,190.00	5.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			445,152.61	166,971.21	612,123.82	508,204.27	157,586.88	665,791.15	8.8%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	479,455.19	0.00	479,455.19	0.00	0.00	0.00	-100.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			479,455.19	0.00	479,455.19	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	113,309.00	24,981.80	138,290.80	0.00	0.00	0.00	-100.0%
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			113,309.00	24,981.80	138,290.80	0.00	0.00	0.00	-100.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(50,934.00)	50,934.00	0.00	(61,450.00)	61,450.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(50,934.00)	50,934.00	0.00	(61,450.00)	61,450.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			541,830.19	75,915.80	617,745.99	(61,450.00)	61,450.00	0.00	-100.0%

Description Function Codes Object Codes			2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	444,318.00	0.00	444,318.00	444,318.00	0.00	444,318.00	0.0%
2) Federal Revenue		8100-8299	0.00	71,299.00	71,299.00	0.00	28,609.00	28,609.00	-59.9%
3) Other State Revenue		8300-8599	4,111.00	88,587.00	92,698.00	4,148.00	47,240.00	51,388.00	-44.6%
4) Other Local Revenue		8600-8799	2,570.00	13,312.00	15,882.00	2,340.00	11,587.00	13,927.00	-12.3%
5) TOTAL, REVENUES			450,999.00	173,198.00	624,197.00	450,806.00	87,436.00	538,242.00	-13.8%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	281,065.02	106,492.71	387,557.73	348,392.41	95,604.88	443,997.29	14.6%
2) Instruction - Related Services	2000-2999		49,385.59	1,649.00	51,034.59	40,303.86	1,792.00	42,095.86	-17.5%
3) Pupil Services	3000-3999		3,028.00	211.00	3,239.00	3,556.00	0.00	3,556.00	9.8%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		50,004.00	0.00	50,004.00	46,173.00	0.00	46,173.00	-7.7%
8) Plant Services	8000-8999		61,670.00	1,294.50	62,964.50	69,779.00	0.00	69,779.00	10.8%
9) Other Outgo	9000-9999		0.00	57,324.00	57,324.00	0.00	60,190.00	60,190.00	5.0%
10) TOTAL, EXPENDITURES			445,152.61	166,971.21	612,123.82	508,204.27	157,586.88	665,791.15	8.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			5,846.39	6,226.79	12,073.18	(57,398.27)	(70,150.88)	(127,549.15)	-1,156.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	479,455.19	0.00	479,455.19	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	113,309.00	24,981.80	138,290.80	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(50,934.00)	50,934.00	0.00	(61,450.00)	61,450.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			541,830.19	75,915.80	617,745.99	(61,450.00)	61,450.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			547,676.58	82,142.59	629,819.17	(118,848.27)	(8,700.88)	(127,549.15)	-120.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	122,000.00	8,121.25	130,121.25	669,676.58	90,263.84	759,940.42	484.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			122,000.00	8,121.25	130,121.25	669,676.58	90,263.84	759,940.42	484.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			122,000.00	8,121.25	130,121.25	669,676.58	90,263.84	759,940.42	484.0%
2) Ending Balance, June 30 (E + F1e)			669,676.58	90,263.84	759,940.42	550,828.31	81,562.96	632,391.27	-16.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	1,000.00	0.00	1,000.00	1,000.00	0.00	1,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	90,263.85	90,263.85	0.00	81,562.99	81,562.99	-9.6%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	71,000.00	0.00	71,000.00	75,000.00	0.00	75,000.00	5.6%
Unassigned/Unappropriated Amount		9790	547,676.58	(.01)	547,676.57	424,828.31	(.03)	424,828.28	-22.4%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
2600	Expanded Learning Opportunities Program	50,000.00	50,000.00
3010	ESSA: Title I, Part A, Basic Grants Low-Income and Neglected	.01	.01
3213	Elementary and Secondary School Emergency Relief III (ESSER III) Fund	1,977.17	.16
3214	Elementary and Secondary School Emergency Relief III (ESSER III) Fund: Learning Loss	1,666.00	0.00
3216	Expanded Learning Opportunities (ELO) Grant: ESSER II State Reserve	.01	.01
3218	Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve Emergency Needs	1,207.00	0.00
3219	Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve Learning Loss	2,081.00	2,081.00
4035	ESSA: Title II, Part A, Supporting Effective Instruction	1,690.99	2,426.98
6053	Child Dev : California Prekindergarten Planning and Implementation Grant Program - California Universal Prekindergarten Planning Grants	0.00	16,795.00
6266	Educator Effectiveness, FY 2021-22	9,856.00	0.00
6536	Special Ed: Dispute Prevention and Dispute Resolution	403.00	0.00
6537	Special Ed: Learning Recovery Support	2,265.00	0.00
7422	In-Person Instruction (IPI) Grant	2,386.50	2,386.50
7425	Expanded Learning Opportunities (ELO) Grant	5,756.00	653.16
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	1,258.00	1,258.00
9010	Other Restricted Local	9,717.17	5,962.17
Total, Restricted Balance		90,263.85	81,562.99

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	444,318.00	0.00%	444,318.00	0.00%	444,318.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	4,148.00	0.63%	4,174.00	0.00%	4,174.00
4. Other Local Revenues	8600-8799	2,340.00	0.00%	2,340.00	0.00%	2,340.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	
c. Contributions	8980-8999	(61,450.00)	5.94%	(65,102.00)	5.89%	(68,936.00)
6. Total (Sum lines A1 thru A5c)		389,356.00	-0.93%	385,730.00	-0.99%	381,896.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				171,386.36		174,422.36
b. Step & Column Adjustment				3,036.00		3,097.00
c. Cost-of-Living Adjustment				0.00		
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	171,386.36	1.77%	174,422.36	1.78%	177,519.36
2. Classified Salaries						
a. Base Salaries				72,698.75		76,712.75
b. Step & Column Adjustment				3,259.00		3,460.00
c. Cost-of-Living Adjustment				0.00		
d. Other Adjustments				755.00		780.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	72,698.75	5.52%	76,712.75	5.53%	80,952.75
3. Employee Benefits	3000-3999	116,683.16	4.19%	121,568.00	4.32%	126,823.00
4. Books and Supplies	4000-4999	16,623.00	2.38%	17,019.00	2.39%	17,425.00
5. Services and Other Operating Expenditures	5000-5999	130,813.00	-11.26%	116,080.00	3.00%	119,558.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		508,204.27	-0.47%	505,802.11	3.26%	522,278.11

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)		(118,848.27)		(120,072.11)		(140,382.11)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		669,676.58		550,828.31		430,756.20
2. Ending Fund Balance (Sum lines C and D1)		550,828.31		430,756.20		290,374.09
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	1,000.00		1,000.00		1,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		
2. Other Commitments	9760	0.00				
d. Assigned	9780	50,000.00		50,000.00		50,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	75,000.00		75,000.00		75,000.00
2. Unassigned/Unappropriated	9790	424,828.31		304,756.20		164,374.09
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		550,828.31		430,756.20		290,374.09
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	75,000.00		75,000.00		75,000.00
c. Unassigned/Unappropriated	9790	424,828.31		304,756.20		164,374.09
(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		
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		499,828.31		379,756.20		239,374.09
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
Salary re-Allocated from restricted to 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)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	28,609.00	0.00%	28,609.00	0.00%	28,609.00
3. Other State Revenues	8300-8599	47,240.00	-53.33%	22,045.00	0.00%	22,045.00
4. Other Local Revenues	8600-8799	11,587.00	0.00%	11,587.00	0.00%	11,587.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	61,450.00	5.94%	65,102.00	5.89%	68,936.00
6. Total (Sum lines A1 thru A5c)		148,886.00	-14.47%	127,343.00	3.01%	131,177.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				4,376.68		728.68
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(3,648.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,376.68	-83.35%	728.68	0.00%	728.68
2. Classified Salaries						
a. Base Salaries				24,693.26		21,442.26
b. Step & Column Adjustment				779.00		780.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(4,030.00)		(6,625.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	24,693.26	-13.17%	21,442.26	-27.26%	15,597.26
3. Employee Benefits	3000-3999	26,300.94	-1.63%	25,872.00	-2.06%	25,338.00
4. Books and Supplies	4000-4999	3,417.00	-22.39%	2,652.00	0.00%	2,652.00
5. Services and Other Operating Expenditures	5000-5999	38,609.00	-28.79%	27,492.00	2.43%	28,161.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	60,190.00	5.00%	63,200.00	5.00%	66,360.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		157,586.88	-10.28%	141,386.94	-1.80%	138,836.94

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)		(8,700.88)		(14,043.94)		(7,659.94)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		90,263.84		81,562.96		67,519.02
2. Ending Fund Balance (Sum lines C and D1)		81,562.96		67,519.02		59,859.08
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	81,562.99		67,519.02		59,859.08
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	(.03)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		81,562.96		67,519.02		59,859.08
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
Re-allocated salaries from restricted to unrestricted, use balance of one-time funds and donations						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	444,318.00	0.00%	444,318.00	0.00%	444,318.00
2. Federal Revenues	8100-8299	28,609.00	0.00%	28,609.00	0.00%	28,609.00
3. Other State Revenues	8300-8599	51,388.00	-48.98%	26,219.00	0.00%	26,219.00
4. Other Local Revenues	8600-8799	13,927.00	0.00%	13,927.00	0.00%	13,927.00
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)		538,242.00	-4.68%	513,073.00	0.00%	513,073.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				175,763.04		175,151.04
b. Step & Column Adjustment				3,036.00		3,097.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(3,648.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	175,763.04	-0.35%	175,151.04	1.77%	178,248.04
2. Classified Salaries						
a. Base Salaries				97,392.01		98,155.01
b. Step & Column Adjustment				4,038.00		4,240.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(3,275.00)		(5,845.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	97,392.01	0.78%	98,155.01	-1.64%	96,550.01
3. Employee Benefits	3000-3999	142,984.10	3.12%	147,440.00	3.20%	152,161.00
4. Books and Supplies	4000-4999	20,040.00	-1.84%	19,671.00	2.06%	20,077.00
5. Services and Other Operating Expenditures	5000-5999	169,422.00	-15.26%	143,572.00	2.89%	147,719.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	60,190.00	5.00%	63,200.00	5.00%	66,360.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		665,791.15	-2.79%	647,189.05	2.15%	661,115.05
C. NET INCREASE (DECREASE) IN FUND BALANCE						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Line A6 minus line B11)		(127,549.15)		(134,116.05)		(148,042.05)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		759,940.42		632,391.27		498,275.22
2. Ending Fund Balance (Sum lines C and D1)		632,391.27		498,275.22		350,233.17
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	1,000.00		1,000.00		1,000.00
b. Restricted	9740	81,562.99		67,519.02		59,859.08
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	50,000.00		50,000.00		50,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	75,000.00		75,000.00		75,000.00
2. Unassigned/Unappropriated	9790	424,828.28		304,756.20		164,374.09
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		632,391.27		498,275.22		350,233.17
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	75,000.00		75,000.00		75,000.00
c. Unassigned/Unappropriated	9790	424,828.31		304,756.20		164,374.09
d. Negative Restricted Ending Balances						
(Negative resources 2000- 9999)	979Z	(.03)		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)		499,828.28		379,756.20		239,374.09
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		75.07%		58.68%		36.21%
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?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
Marin County 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)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d						
(Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		17.74		17.74		19.95
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		665,791.15		647,189.05		661,115.05
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)		665,791.15		647,189.05		661,115.05
d. Reserve Standard Percentage Level						
(Refer to Form 01CS, Criterion 10 for calculation details)		5.00%		5.00%		5.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		33,289.56		32,359.45		33,055.75
f. Reserve Standard - By Amount						
(Refer to Form 01CS, Criterion 10 for calculation details)		75,000.00		75,000.00		75,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		75,000.00		75,000.00		75,000.00
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	17.74	17.74	19.95	17.74	17.74	17.74
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	17.74	17.74	19.95	17.74	17.74	17.74
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	17.74	17.74	19.95	17.74	17.74	17.74
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	3,048.00		3,048.00			3,048.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	3,048.00	0.00	3,048.00	0.00	0.00	3,048.00
Capital assets being depreciated:						
Land Improvements	123,889.00		123,889.00			123,889.00
Buildings	233,744.00		233,744.00			233,744.00
Equipment			0.00			0.00
Total capital assets being depreciated	357,633.00	0.00	357,633.00	0.00	0.00	357,633.00
Accumulated Depreciation for:						
Land Improvements	(111,610.50)		(111,610.50)			(111,610.50)
Buildings	(208,770.44)		(208,770.44)			(208,770.44)
Equipment			0.00			0.00
Total accumulated depreciation	(320,380.94)	0.00	(320,380.94)	0.00	0.00	(320,380.94)
Total capital assets being depreciated, net excluding lease assets	37,252.06	0.00	37,252.06	0.00	0.00	37,252.06
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	40,300.06	0.00	40,300.06	0.00	0.00	40,300.06
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			638,182.00	768,182.00	774,884.00	757,944.00	717,387.00	706,340.00	735,459.00	698,875.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		18,505.00	18,505.00	18,505.00	18,505.00	18,505.00	18,505.00	18,505.00	18,505.00
Property Taxes	8020-8079		0.00	0.00	0.00	0.00	0.00	122,414.00	0.00	0.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299					490.00	0.00	91.00	0.00	0.00
Other State Revenue	8300-8599		0.00	0.00	170.00	0.00	8,646.00	3,740.00	150.00	1,330.00
Other Local Revenue	8600-8799		48.00	113.00	730.00	280.00	0.00	95.00	1,358.00	0.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			18,553.00	18,618.00	19,405.00	19,275.00	27,151.00	144,845.00	20,013.00	19,835.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		0.00	0.00	16,289.00	17,815.00	17,941.00	16,584.00	16,452.00	17,488.00
Classified Salaries	2000-2999		0.00	6,894.00	8,436.00	8,414.00	8,065.00	8,143.00	7,625.00	7,848.00
Employee Benefits	3000-3999		535.00	5,391.00	10,718.00	11,695.00	11,089.00	10,856.00	11,556.00	10,858.00
Books and Supplies	4000-4999		1,712.00	220.00	2,337.00	3,053.00	1,677.00	477.00	978.00	725.00
Services	5000-5999		1,789.00	25,798.00	6,472.00	10,575.00	7,888.00	48,948.00	14,780.00	8,614.00
Capital Outlay	6000-6599									
Other Outgo	7000-7499							39,716.00	0.00	0.00
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			4,036.00	38,303.00	44,252.00	51,552.00	46,660.00	124,724.00	51,391.00	45,533.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299		21,991.00	55,444.00	4,983.00	(675.00)	2,298.00	2,569.00	(964.00)	(169.00)
Due From Other Funds	9310									
Stores	9320									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	21,991.00	55,444.00	4,983.00	(675.00)	2,298.00	2,569.00	(964.00)	(169.00)
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599		(93,492.00)	29,353.00	(2,042.00)	6,427.00	(6,164.00)	(6,429.00)	4,242.00	(1,985.00)
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650			(296.00)	(882.00)	1,178.00				
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	(93,492.00)	29,057.00	(2,924.00)	7,605.00	(6,164.00)	(6,429.00)	4,242.00	(1,985.00)
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	115,483.00	26,387.00	7,907.00	(8,280.00)	8,462.00	8,998.00	(5,206.00)	1,816.00
E. NET INCREASE/DECREASE (B - C + D)			130,000.00	6,702.00	(16,940.00)	(40,557.00)	(11,047.00)	29,119.00	(36,584.00)	(23,882.00)
F. ENDING CASH (A + E)			768,182.00	774,884.00	757,944.00	717,387.00	706,340.00	735,459.00	698,875.00	674,993.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	Beginning Balances (Ref. Only)	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			674,993.00	631,175.00	702,418.00	677,011.00				
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		18,505.00	18,505.00	18,505.00	18,509.00	0.00	0.00	222,064.00	222,064.00
Property Taxes	8020-8079		0.00	99,840.00	0.00	0.00	0.00	0.00	222,254.00	222,254.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		0.00	0.00	0.00	28,028.00	0.00	0.00	28,609.00	28,609.00
Other State Revenue	8300-8599		235.00	82.00	5,302.00	31,733.00	0.00	0.00	51,388.00	51,388.00
Other Local Revenue	8600-8799		318.00	0.00	3,526.00	7,459.00	0.00		13,927.00	13,927.00
Interfund Transfers In	8910-8929								0.00	0.00
All Other Financing Sources	8930-8979								0.00	0.00
TOTAL RECEIPTS			19,058.00	118,427.00	27,333.00	85,729.00	0.00	0.00	538,242.00	538,242.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		18,064.00	18,064.00	18,690.00	18,377.00	0.00	0.00	175,764.00	175,763.04
Classified Salaries	2000-2999		9,842.00	10,106.00	10,560.00	11,459.00	0.00	0.00	97,392.00	97,392.01
Employee Benefits	3000-3999		11,812.00	10,617.00	11,955.00	35,902.00	0.00	0.00	142,984.00	142,984.10
Books and Supplies	4000-4999		5,225.00	0.00	863.00	2,772.00	0.00	0.00	20,039.00	20,040.00
Services	5000-5999		18,481.00	10,451.00	13,441.00	2,185.00	0.00		169,422.00	169,422.00
Capital Outlay	6000-6599								0.00	0.00
Other Outgo	7000-7499		0.00	0.00	0.00	20,474.00	0.00		60,190.00	60,190.00
Interfund Transfers Out	7600-7629								0.00	0.00
All Other Financing Uses	7630-7699								0.00	0.00
TOTAL DISBURSEMENTS			63,424.00	49,238.00	55,509.00	91,169.00	0.00	0.00	665,791.00	665,791.15
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199								0.00	
Accounts Receivable	9200-9299		(667.00)	0.00	1,334.00	(94,228.00)	0.00		(8,084.00)	
Due From Other Funds	9310								0.00	
Stores	9320								0.00	
Prepaid Expenditures	9330								0.00	

Description	Object	Beginning Balances (Ref. Only)	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
Other Current Assets	9340								0.00	
Deferred Outflows of Resources	9490								0.00	
SUBTOTAL		0.00	(667.00)	0.00	1,334.00	(94,228.00)	0.00	0.00	(8,084.00)	
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599		(1,215.00)	(2,054.00)	(1,435.00)	20,491.00	0.00		(54,303.00)	
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		0.00	(1,215.00)	(2,054.00)	(1,435.00)	20,491.00	0.00	0.00	(54,303.00)	
<u>Nonoperating</u>										
Suspense Clearing	9910								0.00	
TOTAL BALANCE SHEET ITEMS		0.00	548.00	2,054.00	2,769.00	(114,719.00)	0.00	0.00	46,219.00	
E. NET INCREASE/DECREASE (B - C + D)			(43,818.00)	71,243.00	(25,407.00)	(120,159.00)	0.00	0.00	(81,330.00)	(127,549.15)
F. ENDING CASH (A + E)			631,175.00	702,418.00	677,011.00	556,852.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									556,852.00	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			556,852.00	556,852.00	556,852.00	556,852.00	556,852.00	556,852.00	556,852.00	556,852.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019									
Property Taxes	8020-8079									
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299									
Other State Revenue	8300-8599									
Other Local Revenue	8600-8799									
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999									
Classified Salaries	2000-2999									
Employee Benefits	3000-3999									
Books and Supplies	4000-4999									
Services	5000-5999									
Capital Outlay	6000-6599									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)			556,852.00	556,852.00	556,852.00	556,852.00	556,852.00	556,852.00	556,852.00	556,852.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	Beginning Balances (Ref. Only)	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			556,852.00	556,852.00	556,852.00	556,852.00				
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019								0.00	
Property Taxes	8020-8079								0.00	
Miscellaneous Funds	8080-8099								0.00	
Federal Revenue	8100-8299								0.00	
Other State Revenue	8300-8599								0.00	
Other Local Revenue	8600-8799								0.00	
Interfund Transfers In	8910-8929								0.00	
All Other Financing Sources	8930-8979								0.00	
TOTAL RECEIPTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999								0.00	
Classified Salaries	2000-2999								0.00	
Employee Benefits	3000-3999								0.00	
Books and Supplies	4000-4999								0.00	
Services	5000-5999								0.00	
Capital Outlay	6000-6599								0.00	
Other Outgo	7000-7499								0.00	
Interfund Transfers Out	7600-7629								0.00	
All Other Financing Uses	7630-7699								0.00	
TOTAL DISBURSEMENTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199								0.00	
Accounts Receivable	9200-9299								0.00	
Due From Other Funds	9310								0.00	
Stores	9320								0.00	
Prepaid Expenditures	9330								0.00	

Description	Object	Beginning Balances (Ref. Only)	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
Other Current Assets	9340								0.00	
Deferred Outflows of Resources	9490								0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599								0.00	
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		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>										
Suspense Clearing	9910								0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)			556,852.00	556,852.00	556,852.00	556,852.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									556,852.00	

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	167,105.00	301	0.00	303	167,105.00	305	0.00		307	167,105.00	309
2000 - Classified Salaries	91,899.60	311	0.00	313	91,899.60	315	0.00		317	91,899.60	319
3000 - Employee Benefits	122,817.72	321	0.00	323	122,817.72	325	0.00		327	122,817.72	329
4000 - Books, Supplies Equip Replace. (6500)	19,435.00	331	0.00	333	19,435.00	335	4,788.00		337	14,647.00	339
5000 - Services . . & 7300 - Indirect Costs	153,542.50	341	1,028.00	343	152,514.50	345	21,717.00		347	130,797.50	349
TOTAL					553,771.82	365	TOTAL			527,266.82	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011.	1100	146,095.25 375
2. Salaries of Instructional Aides Per EC 41011.	2100	91,899.60 380
3. STRS.	3101 & 3102	38,022.47 382
4. PERS.	3201 & 3202	17,189.27 383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	9,183.51 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	37,330.00 385
7. Unemployment Insurance.	3501 & 3502	1,201.98 390
8. Workers' Compensation Insurance.	3601 & 3602	2,360.65 392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00
10. Other Benefits (EC 22310).	3901 & 3902	2,400.00 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		345,682.73 395
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)	0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		396
14. TOTAL SALARIES AND BENEFITS.	345,682.73	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 41372.66	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')	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)	exempt
2. Percentage spent by this district (Part II, Line 15)66
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	exempt
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	527,266.82
5. Deficiency Amount (Part III, Line 3 times Line 4)	exempt

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

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	175,763.04	301	0.00	303	175,763.04	305	0.00		307	175,763.04	309
2000 - Classified Salaries	97,392.01	311	0.00	313	97,392.01	315	0.00		317	97,392.01	319
3000 - Employee Benefits	142,984.10	321	0.00	323	142,984.10	325	0.00		327	142,984.10	329
4000 - Books, Supplies Equip Replace. (6500)	20,040.00	331	0.00	333	20,040.00	335	4,788.00		337	15,252.00	339
5000 - Services. . . & 7300 - Indirect Costs	169,422.00	341	2,056.00	343	167,366.00	345	17,732.00		347	149,634.00	349
TOTAL					603,545.15	365	TOTAL			581,025.15	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011.	1100	160,583.54 375
2. Salaries of Instructional Aides Per EC 41011.	2100	97,392.01 380
3. STRS.	3101 & 3102	44,263.56 382
4. PERS.	3201 & 3202	20,604.99 383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	9,778.98 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	49,602.00 385
7. Unemployment Insurance.	3501 & 3502	1,289.89 390
8. Workers' Compensation Insurance.	3601 & 3602	2,533.32 392
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).		386,048.29 395
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)	0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		396
14. TOTAL SALARIES AND BENEFITS.	386,048.29	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 41372.66	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')	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)	exempt
2. Percentage spent by this district (Part II, Line 15)66
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	exempt
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	581,025.15
5. Deficiency Amount (Part III, Line 3 times Line 4)	exempt

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

Section I - Expenditures	Funds 01, 09, and 62			2021-22 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	612,123.82
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	62,676.83
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	0.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100, 9200	7699, 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				0.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	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)				549,446.99
Section II - Expenditures Per ADA				2021-22 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				17.74
B. Expenditures per ADA (Line I.E divided by Line II.A)				30,972.21

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	263,158.18	26,907.79
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	263,158.18	26,907.79
B. Required effort (Line A.2 times 90%)	236,842.36	24,217.01
C. Current year expenditures (Line I.E and Line II.B)	549,446.99	30,972.21
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2023-24 may be reduced by the lower of the two percentages)	0.00%	0.00%
SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
No Adjustment	0.00	0.00
No Adjustment	0.00	0.00
No Adjustment	0.00	0.00
No Adjustment	0.00	0.00
No Adjustment	0.00	0.00
Total adjustments to base expenditures	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

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

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

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

(Functions 7200-7700, goals 0000 and 9000)

0.00

2. Contracted general administrative positions not paid through payroll

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

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

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B. Salaries and Benefits - All Other Activities

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

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

381,822.32

C. Percentage of Plant Services Costs Attributable to General Administration

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

0.00%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

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

0.00

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	25,089.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	0.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	0.00
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	25,089.00
9. Carry-Forward Adjustment (Part IV, Line F)	7,095.77
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	32,184.77

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	387,557.73
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	51,034.59
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	3,239.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	12,275.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	12,640.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	62,964.50
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	529,710.82

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

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

(Line A8 divided by Line B19)

4.74%

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

(Line A10 divided by Line B19)

6.08%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)

25,089.00

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

1. Carry-forward adjustment from the second prior year

2,294.69

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

0.00

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

1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (3.83%) times Part III, Line B19); zero if negative

7,095.77

2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.83%) times Part III, Line B19) or (the highest rate used to recover costs from any program (0%) times Part III, Line B19); zero if positive

0.00

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

7,095.77

E. Optional allocation of negative carry-forward adjustment over more than one year

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

Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward

adjustment is applied to the current year calculation:

not
applicable

Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder

is deferred to one or more future years:

not
applicable

Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder

is deferred to one or more future years:

not
applicable

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

1

F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if**Option 2 or Option 3 is selected)**

7,095.77

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Approved
indirect
cost rate: 3.83%
Highest
rate used
in any
program: 0.00%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
<hr/>				

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		0.00	0.00
2. State Lottery Revenue	8560	3,423.00		1,365.00	4,788.00
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)		3,423.00	0.00	1,365.00	4,788.00
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	3,423.00		1,365.00	4,788.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221,7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213,7223,7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses					
(Sum Lines B1 through B11)		3,423.00	0.00	1,365.00	4,788.00
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	0.00	0.00
D. COMMENTS:					

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
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Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

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

Current LEA:	21-65342-0000000 Laguna Joint Elementary	
Selected SELPA:	AT	(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA		
ID	SELPA-TITLE	DATE APPROVED
AT	Marin County	(from Form SEA)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					479,455.19	0.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	479,455.19		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						

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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	0.00	0.00	479,455.19	479,455.19	0.00	0.00

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

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

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

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

Budget, July 1
Summary of Interfund Activities - Budget

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	0.00	0.00		