

# **Ripon Unified School District**

2022-23 Preliminary Adopted Budget

Dr. Ziggy Robeson, Superintendent Michelle Harmon, Chief Business Officer

## 2022-2023 Preliminary Adopted Budget

### Table of Contents

Introduction	1
Assumptions and Multi-Year Projections	7
General Fund 01	26
Other Funds	
Student Activity Fund 08	35
Cafeteria Fund 13	43
Deferred Maintenance Fund 14	49
Building Fund 21	54
Capital Facilities Fund 25	60
County School Facilities Fund 35	66
Special Reserve Fund 40	72
Bond Interest and Redemption Fund 51	78
Other Enterprise Fund 63	83
Self-Insurance Fund 67	89
Foundation Private-Purpose Trust Fund 73	95
Other Forms	
Average Daily Attendance	101
Schedule of Capital Assets	106
Budget Certification	108
Workers' Compensation Certification	112
Current Expense Formula: Actuals and Budget	113
Schedule of Long Term Liabilities	117
Every Student Succeeds Maintenance of Effort	118
Indirect Cost Worksheet	120
Lottery Report	124
Multiyear Projections	126

Summary of Interfund Activities: Actuals and Budget	135
Criteria and Standards Review	145
Technical Review Checks	174

### **Ripon Unified School District** 2022-2023 Preliminary Adopted Budget And Multiyear Fiscal Projections Presented June 21, 2022 – Public Hearing Proposed Adoption June 27, 2022 – Board Adoption

The Preliminary Adopted Budget report provides a picture of a district's financial condition for the immediate past fiscal year and the proposed budget for the next year. The Governing Board certifies the district's financial condition to the county office of education through these reports. The Preliminary Adopted Budget represents the initial budget from July 1, 2022 through June 30, 2023. Illustrated below is a summary of the State budget and budget guidelines as provided by the count office of education, as well as the financial condition of the Ripon Unified School District.

### Key Guidance

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

### Significant Changes Since Second Interim Report

The Governor maintains funding for all items in the January budget proposal and makes several notable changes with the May Revision. However, since these changes are still proposals, they are **not reflected in Ripon USD's 2022/23 Adopted Budget**. The Adopted Budget represents current law, which includes the 6.56% COLA. If and/or when the changes are made, Ripon USD will update the budget to include any additions at the next reporting cycle.

The following are the Governor's additions with the May Revision:

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

- Offering and access requirements begin in 2023-24
- \$614 million (Prop. 98 "rebenched") for transitional kindergarten (TK) expansion
- \$611 million to maintain meal reimbursement rates at the federal Seamless Summer Option levels
- Additional \$1.8 billion one-time general fund, for a total of \$4 billion to support the School Facilities Program
- \$1.8 billion (one-time Prop. 98) for deferred maintenance

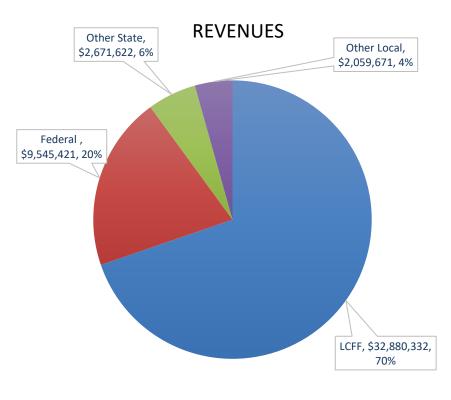
Planning Factor	2022-23	2023-24	2024-25	
LCFF Funded COLA	6.56%	5.38%	4.02%	
STRS Employer Rates	19.1%	19.1%	19.1%	
PERS Employer Rates	25.37%	25.20%	24.60%	
Lottery per ADA Unrestricted Prop. 20 Restricted Mandated Block Grant for Districts K-8 per ADA 9-12 per ADA	\$163.00 \$65.00 \$34.94	\$163.00 \$65.00 \$36.82	\$163.00 \$65.00 \$38.30	
Mandated Block Grant for Charters K-8 per ADA 9-12 per ADA	\$67.31 \$18.34 \$50.98	\$70.93 \$19.33 \$53.72	\$73.78 \$20.11 \$55.88	
Routine Restricted Maintenance Account	Minimum of 3% of total GF expenditures (based on actual expenditures)			

#### Reserves

Existing law imposes a 10% cap on the amount local school districts can maintain in their reserves in fiscal years immediately succeeding those in which the education rainy day fund (Public School System Stabilization Account) balance is at least 3% of TK-12 Prop. 98 funding. This condition was met with the 2021-22 deposit amount, triggering the local reserve cap for the 2022-23 fiscal year.

### **General Fund Revenue Components**

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

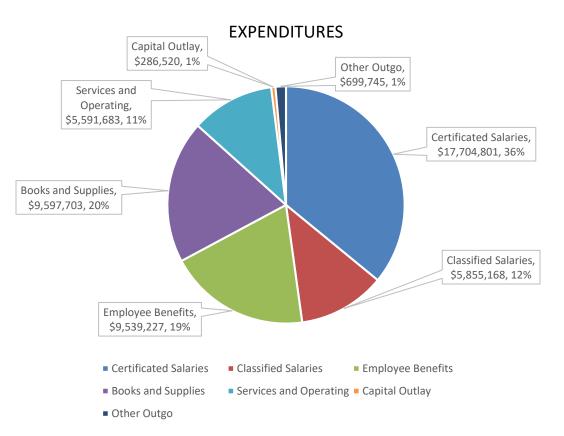


■ LCFF ■ Federal ■ Other State ■ Other Local

2022-23 General Fund Revenues						
LCFF \$32,880,332 69.73%						
Federal	\$9,545,421	20.24%				
Other State	\$2,671,622	5.67%				
Other Local	\$2,059,671	4.37%				
Total \$47,157,046.00						

### **Operating Expenditure Components**

The General Fund is used for the majority of the functions within the District. The largest part of expenditures are salaries and benefits that comprise of approximately 78.86% of the District's combined general fund budget, and as illustrated below.



2022-23 Expenditures						
Certificated Salaries	\$17,704,801	35.93%				
Classified Salaries	\$5,855,168	11.88%				
Employee Benefits	\$9,539,227	19.36%				
Books and Supplies	\$9,597,703	19.48%				
Services and Operating	\$5,591,683	11.35%				
Capital Outlay	\$286,520	0.58%				
Other Outgo	\$699,745	1.42%				
Total	\$49,274,847.00					

#### **General Fund Summary**

School districts across the State have been warned that the funding growth ushered by the LCFF model will slow. LCFF was originally thought to achieve full funding in 2020-21. It was fully funded in 2018-19. The largest funding increases from LCFF implementation are behind us. Moving forward, under the current law, LCFF may only receive COLA increases if the State legislature approves it.

One of LCFF's original goals was to restore school district's purchasing power to the 2007-08 level. The funds provided to school districts under the LCFF funding model have restored that purchasing power. But schools have fallen behind in the sense that the general price index for goods and services has continued to increase during the time span that school district's purchasing power was being restored.

Districts have been facing increases in fixed operating costs. Most predominantly, statutory employment compensation. This is expected to continue. Districts are also facing increases in the minimum wage, and those increases are expected to continue until the minimum wage reaches \$17.50 per hour in 2028. Although the most recent CalPERS and CalSTRS revision to employer contribution rates stayed fairly consistent, employers must anticipate increases in pension contributions and the potential for additional adjustments to meet pension obligations.

As the "Great Recession" demonstrated, minimum levels are insufficient to protect educational programs from severe disruption in an economic downturn. Strong reserves are vital. In the current uncertain environment, districts must maintain fiscal solvency and protect the integrity of educational programs by:

- 1. Maintaining adequate reserves to allow for unanticipated circumstances.
- 2. Maintaining fiscal flexibility by limiting commitments to future increased expenditures based on projections of future revenue growth, and/or establishing contingencies that allow expenditure plans to be changed as needed.

The projected ending fund balance for 2021-22 is projected to be \$17,076,505. The components of the District's fund balance are as follows: assignments \$8,093,711; restricted programs \$6,469,283; and economic uncertainty \$2,513,511 (6% reserve).

Deficit spending will occur as one time projects are prioritized and expensed, particularly with the restricted COVID related funding. This is a normal occurrence as one time balances are expended.

The District will continue to monitor enrollment and Average Daily Attendance (ADA) in order to ensure accurate projections for the following years.

#### **Cash Flow**

The District is anticipating having positive monthly cash balances.

### **Fund Summaries**

As illustrated below, Funds 13-99 are projected to have a positive ending fund balance on June 30, 2022.

Fund 08	Student Body Accounts	\$1,020,367
Fund 13	Cafeteria Special Revenue Fund	\$536,901
Fund 14	Deferred Maintenance Fund	\$5,395,581
Fund 21	Building Fund	\$249,098
Fund 25	Capital Facilities Fund	\$3,322,949
Fund 35	County School Facilities Fund	\$558,855
Fund 40	Special Reserve Capital Outlay	\$2,260,387
Fund 51	Bond Interest and Redemption Fund	\$1,825,051
Fund 63	Enterprise Fund (School Farm Fund 70)	\$2,016,253
Fund 67	Self-Insurance Fund	\$48,611
Fund 73	Trust Fund	\$218,978

#### Conclusion:

In the projection years, funding growth will be diminished as LCFF was fully funded in 2018-19; employer contributions to retirement benefits are scheduled to rise; and requirements to improve academic performance increase. Special attention must be paid to out-year projections and the contributing factors both within and outside the control of district decision makers. To maximize success, the district will need to make deliberate use of resources and prudent fiscal decisions.

The projection supports that the District will be able to meet its financial obligations for the current and subsequent two years. The Ripon Unified School District certifies that its financial condition is **positive**; a positive certification states that based upon current projections, a district will be able meet its financial obligations for the current fiscal year and subsequent two fiscal years. Administration is confident that the District will be able to maintain an economic uncertainty reserve of six percent, and have the necessary cash in order to ensure that the District remains fiscally solvent.

Contributions to the Ripon USD budget process: San Joaquin County Office (SJCOE), School Services of California (SSCAL), Fiscal Crisis Management Team (FCMAT), California Department of Education (CDE), and California Association of Business Officials (CASBO). A special thank you to Sonia Lasyone, Former CBO, Peter Foggiato, SJCOE Division Director and Kathryn Rusk, SJCOE Coordinator.



#### 2022-23 Budget

Ripon Unified

District

The undersigned, hereby certify that the Board of Education of the <u>Ripon Unified</u> School District, at its meeting on <u>June 27, 2022</u> has reviewed and approved the Budget Assumptions Worksheets that are included as part of the Adopted Budget Financial Report, and upon which the District's multiyear financial projections are based.

Signed:	Date:	6/27/2022	
President, Board of Education			
Signed:	Date:	6/27/2022	
District Superintendent			



A	SAN JOAQUIN COUNTY OFFICE OF EDUCATION Troy A. Brown, Ed.D., County Superintendent of Schools
	Iroy A. Brown, Ed.D., County Superintendent of Schools

2022-23 Budget

Ripon Unified

District

Please fill out the form completely. Wherever the form asks for % and \$, or # and \$, please provide both. Please describe all "other changes". The documented assumptions <u>must</u> agree to the change from the prior period on the SACS MYP form. Thorough completion of the form will significantly reduce our need to contact you with questions, which could require further documentation. Thank you.

<b>REVENUES:</b> <b>LCFF Funding Sources (8010-8099):</b> ADA Used for LCFF (Funded): Estimated P-2 ADA: Total Change from Prior Period Adjusted Budget Amount Please describe reason(s) for changes:	2021-22 Estimated Actuals Totals	Budget (Unrestricted Only)         2022-23	Projected (Unrestricted Only) 2023-24 	Projected (Unrestricted Only) 2024-25 
Federal Revenue (8100-8299): % Increase (Decrease) included in: One time \$ included in: Plus(Minus) Other \$ changes: Total Change from Prior Period Adjusted Budget Amount Please describe reason(s) for changes:	<u>\$ 47,340</u>	% \$	% \$ \$ \$ \$ \$ \$ 47,340	% \$ \$ \$ \$ \$ 47,340

	Estimated Actuals Totals	Budget (Unrestricted Only) 2022-23	Projected (Unrestricted Only) 2023-24	Projected (Unrestricted Only) 2024-25	
<b>REVENUES Cont.:</b>					
State Revenue (8300-8599):					
COLA % Used for:		% \$	%\$	% \$	
One time \$ included in:		\$	\$	\$	
Plus(Minus) Other \$ changes:		\$38,946			
Total Change from Prior Period		\$ 38,946	\$	\$	
Adjusted Budget Amount	\$ 614,925	\$ 653,871	\$ 653,871	\$ 653,871	
Please describe reason(s) for changes:					
Local Revenue (8600-8799):					
% Incr.(Decr.) included in:		% \$	<u>%</u> \$	% \$	
One time \$ included in:		\$	\$	\$	
Plus(Minus) Other \$ changes:		\$ (70,795)	\$	\$	
Total Change from Prior Period		\$ (70,795)	\$	\$	
Adjusted Budget Amount	\$ 649,731	\$ 578,936	\$ 578,936	\$ 578,936	
Please describe reason(s) for changes:					

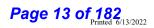


	Estimated Actuals Totals	Budget (Unrestricted Only) 2022-23	Projected (Unrestricted Only) 2023-24	Projected (Unrestricted Only) 2024-25
Transfers In/Sources (8900-8979):				
Other One time \$ included in:		\$	\$	\$
Plus(Minus) Other \$ changes:		\$	\$	\$
Total Change from Prior Period		\$	\$	\$
Adjusted Budget Amount	\$ -	\$	\$	\$
Please describe reason(s) for changes:				
Contributions (8980-8999):				
(Incr.)Decr. for Sp. Ed. :		\$		
(Incr.)Decr. for On-going Major Maint (RRM). :		\$		
Other One time \$ included in:		\$		
Plus(Minus) Other \$ changes:		\$ (278,538)	(284,593)	(16,683)
Total Change from Prior Period	-	\$ (278,538)	\$ (284,593)	\$ (16,683)
Adjusted Budget Amount	\$ (4,886,642)	\$ (5,165,180)	\$ (5,449,773)	\$ (5,466,456)
Please describe reason(s) for changes:			RMA Contribution Increase \$284,593	RMA Contribution Increase \$16,683
	-			
TOTAL Other Financing Sources (8910-8999):				
Total Change from Prior Period		\$ (278,538)	\$ (284,593)	\$ (16,683)
Adjusted Budget Amount	\$ (4,886,642)	\$ (5,165,180)	\$ (5,449,773)	\$(5,466,456)
Total Revenues & Other Financing Sources	\$ 28,540,366	\$ 28,995,299	\$ 30,453,667	\$ 31,810,769

	Estimated Actuals Totals		nrestricted Only) 022-23		Unrestricted Only) 2023-24		Unrestricted Only) 2024-25
EXPENSES:							
Object 1XXX:		% Increase/(Decrease)	§ Increase/(Decrease)	% Increase/(Decrease)	§ Increase/(Decrease)	% Increase/(Decrease)	<u>\$ Increase/(Decrease)</u>
Step & Column included in:		%	\$ 564,127	<u> </u>	\$288,687	<u> </u>	\$301,806
Settlement included in: <u>Other:</u>		%	\$	%	\$	%	\$
Growth Positions:		FTE	\$	FTE	\$	FTE S	\$
One time \$ included in:			\$	_	\$	1	\$
Plus(Minus) Other \$ changes:			\$	-	\$ 367,297	1	\$
Total Change from Prior Period			\$ 564,127		\$ 655,984	;	\$ 301,806
Adjusted Budget Amount	\$ 13,870,202		\$ 14,434,329		\$ 15,090,313	5	\$ 15,392,119
LCFF K-3 Grade Span ratio		N/A Negotiated Class Size	es 1:	-	1:		1:
Enter Grade Span ratio for each fiscal year or N/2	4 in the box if Negot	tiated Class Sizes					
Please describe reason(s) for changes:		Increase due to Step and C	olumn, Subs, & Anticipated St	af Increase for Step and Co	olumn \$288,687	Increase for Step and Co	olumn \$301,806
		\$564,127		Budget Positions funded	d with One-Time \$367,296		
Object 2XXX:		% Increase/(Decrease)	<u>\$ Increase/(Decrease)</u>	% Increase/(Decrease)	<u>\$ Increase/(Decrease)</u>	<u>% Increase/(Decrease)</u>	<u>\$ Increase/(Decrease)</u>
Step included in:			\$ <u>182,662</u>		\$ <u>73,027</u>		\$ 76,764
Settlement included in:		%	\$	%	\$	%	\$
Other:			<u>^</u>		0		<b>n</b>
Growth Positions:		FTE	· · · · · · · · · · · · · · · · · · ·	FTE		FTE S	\$
One time \$ included in:			\$	-	\$		\$
Plus(Minus) Other \$ changes:			\$		\$ 113,825		\$
Total Change from Prior Period	<b>•</b> • • • • • • • • • • • • • • • • • •		\$ 182,662	-	\$ 186,852	2	\$ 76,764
Adjusted Budget Amount	\$ 3,468,673		\$ 3,651,335		\$ 3,838,187		5,511,551
Please describe reason(s) for changes:			olumn, Subs, & Anticipated St			Increase for Step and Co	blumn \$76,764
		\$182,662		Budget Positions funded	d with One-Time \$113,825		

	Estimated Actuals Totals		Budget (Unrestricted Only) 2022-23		Projected (Unrestricted Only) 2023-24			Projected (Unrestricted Only) 2024-25	
EXPENSES Cont.:									
Object 3XXX:									
Change in Statutory Benefits:		% Increase/(Decrease)	§ Increase/(Decrease)	% Incr./(Decr.)	<u>\$ Ir</u>	ncrease/(Decrease)	% Incr./(Decr.)	<u>\$ Increase/(Decrease)</u>	
Increase in Statutory due to Step & Column	1	%	\$ 470,309	<u> </u>	\$	91,350	<u> </u>	\$95,188	
Increase in Statutory due to Settlement		%	\$	%	\$	-	%	\$	
Incr./Decr. in Statutory due to rate changes		%	\$	%	\$	(6,207)	%	\$ (23,029)	
Incr./Decr. in Statutory due to +/- positions,	, other changes	%	\$	%	\$	123,560	%	\$	
Total \$ Change in Stat	cutory:		\$ 470,309		\$	208,703		\$ 72,159	
Change in Health & Welfare :									
Incr./Decr. in H & W due to rate changes		%	\$	%	\$		%	\$	
Incr./Decr. in H & W due to CAP change		%		%	\$		%	\$	
Incr./Decr. in H & W due to other		%	\$	%	\$		%	\$	
Incr./Decr. in H & W due to +/- positions		%	\$	%	\$	35,468	%	\$	
Are you budgeting at the CAP ?		Yes/No					_		
Total \$ Change in H	& W:		\$		\$	35,468		\$	
Changes in Other Benefits:		%	\$	%	\$		%	\$	
Total \$ Change in Ber	nefits:		\$ 470,309		\$	244,171		\$ 72,159	
One time benefit \$ included above:			\$		\$		_	\$	
Total Change from Prior Period			\$ 470,309		\$	244,171		\$ 72,159	
Adjusted Budget Amount	\$ 5,868,661		\$ 6,338,970	_	\$	6,583,141		\$ 6,655,299	
Please describe reason(s) for changes:									
		Increase due to Step and	Column, Staffing and Rate Ch	ange Increase for Step and	Column \$	691,350	Increase for Step and	Column \$95,188	
		\$470,309		Decrease for Rate Cha	anges \$6,2	207	Decrease for Rate Cha	anges \$22,346	
				Budget Positions fund	led with C	One-Time \$162,028			

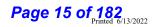
	Estimated Actuals Totals	Budget (Unrestricted Only) 2022-23	Projected (Unrestricted Only) 2023-24	Projected (Unrestricted Only) 2024-25
EXPENSES Cont.:				
Object 4XXX:				
% Increase(Decrease) included in:		% \$	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$	\$	\$
One time \$ included in:		\$39,765		\$
Total Change from Prior Period		\$ 39,765	\$	\$
Adjusted Budget Amount	\$ 1,391,649	\$ 1,431,414	\$ 1,431,414	\$ 1,431,414
Please describe reason(s) for changes:				
	Increa	se Site Funds Materials and Supplies \$39,765		
Object 5XXX:		0/ 0	<b>0</b> / 0	% \$
% Increase(Decrease) included in:		% \$	% \$	% \$
Flat \$ Increase(Decrease) included in: One time \$ included in:		+	\$	\$
Total Change from Prior Period		\$ (2,560) \$ (2,560)	s	¢
Adjusted Budget Amount	\$ 3,367,542	\$ (2,500) \$ 3,364,982	\$ <u></u> \$ 3,364,982	\$ <u></u>
Please describe reason(s) for changes:	\$ 5,507,542	\$	3 3,304,782	3 3,304,982
Please describe reason(s) for changes:	Dadua	e Services \$2,560		
	Keduc			



	Estimated Actuals Totals	Budget (Unrestricted Only) 2022-23	Projected (Unrestricted Only) 2023-24	Projected (Unrestricted Only) 2024-25
EXPENSES Cont.:				
Object 6XXX:				
% Increase(Decrease) included in:		% \$	%_\$	% \$
Flat \$ Increase(Decrease) included in:		\$	\$	\$
One time \$ included in:		\$		\$
Total Change from Prior Period		\$ 2,131	\$	\$
Adjusted Budget Amount	\$ 44,161	\$ 46,292	\$ 46,292	\$ 46,292
Please describe reason(s) for changes:				
	Inc	crease Equipment \$2,131		
	_			
	_			
<u>Other Outgo - Objects 7100-7299, 7400-7499</u>				
% Increase(Decrease) included in:		<u>%</u> \$	% \$	
Flat \$ Increase(Decrease) included in:		\$	\$	\$
One time \$ included in:		\$ 69,675	16,849	13,409
Total Change from Prior Period	¢ (12,552	\$ 69,675	\$ <u>16,849</u> \$ 700.076	\$ 13,409
Adjusted Budget Amount	\$ 613,552	\$ 683,227	\$ 700,076	\$ 713,485
Please describe reason(s) for changes:	T.			
	<u></u>	crease Excess Costs \$69,675	Increase Excess Costs \$16,849	Increase Excess Costs \$13,409
	_			



	Estimated Actuals Totals	Budget (Unrestricted Only) 2022-23	Projected (Unrestricted Only) 2023-24	Projected (Unrestricted Only) 2024-25
Direct Support/Indirect Costs - Objects 7300-73	99			
% Increase(Decrease) included in:		% \$	<u>%</u> \$	% \$
Flat \$ Increase(Decrease) included in:		\$	\$	\$
One time \$ included in:		\$ 17,309	\$	\$
Total Change from Prior Period		\$ 17,309	\$ -	\$ -
Adjusted Budget Amount	\$ (67,389)	\$ (50,080)	\$ (50,080)	\$ (50,080)
Please describe reason(s) for changes:				
		Reduce Indirect Costs -\$17,309		
Other Financing Uses - Objects 7610-7699				
% Increase(Decrease) included in:		% \$	%\$	% \$
Flat \$ Increase(Decrease) included in:		\$	\$	\$
One time \$ included in:		\$	\$	\$
Total Change from Prior Period		\$	\$	\$
Adjusted Budget Amount	\$ -	\$	\$	\$
Please describe reason(s) for changes:				
Total Expenditures & Other Financing Uses	\$ 28,557,051	\$ 29,900,469	\$ 31,004,325	\$ 31,468,462
Please attach additional sheets as necessary.		·	· · · · · · · · · · · · · · · · · · ·	¢ 02,00,102
Net Increase (Decrease) in Fund Balance	\$ (16,685)	\$ (905,170)	\$ (550,658)	\$ 342,307





2022-23 Budget Ripon Unified

District

Please fill out the form completely. Wherever the form asks for % and \$, or # and \$, please provide both. Please describe all "other changes". The documented assumptions <u>must</u> agree to the change from the prior period on the SACS MYP form. Thorough completion of the form will significantly reduce our need to contact you with questions, which could require further documentation. Thank you.

REVENUES:	2021-22 Estimated Actuals Totals	Budget (Restricted Only) 2022-23	Projected (Restricted Only) 2023-24	Projected (Restricted Only) 2024-25
LCFF Funding Sources (8010-8099):				
ADA Used for LCFF (Funded):		0 ad.		0 ada
Estimated P-2 ADA:		0 AD.	<u>A</u> 0 ADA	0 ada
Total Change from Prior Period		\$	\$	\$
Adjusted Budget Amount		\$		\$
Please describe reason(s) for changes:				
Federal Revenue (8100-8299):				
% Increase (Decrease) included in:		% \$	% \$	% \$
One time \$ included in:		\$	\$	\$
Plus(Minus) Other \$ changes:		\$ 6,575,179	\$ (8,037,867)	\$
Total Change from Prior Period		\$ 6,575,179	\$ (8,037,867)	s -
Adjusted Budget Amount	\$ 2,922,902	\$ 9,498,081	\$ 1,460,214	\$ 1,460,214
Please describe reason(s) for changes:		Budget One-Time Federal Revenues Not Spent in PY	Reduce One-Time Revenues (See Attached Spreadsheet)	
		\$6,575,179		



	Estimated Actuals Totals	Budget (Restricted Only) 2022-23	Projected (Restricted Only) 2023-24	Projected (Restricted Only) 2024-25
<b><u>REVENUES Cont.:</u></b>				
<u>State Revenue (8300-8599):</u>				
COLA % Used for:		% \$	%\$	% \$
One time \$ included in:		\$	\$	\$
Plus(Minus) Other \$ changes:		\$ (1,953,300)	(100,000)	
Total Change from Prior Period		\$ (1,953,300)	\$ (100,000)	\$
Adjusted Budget Amount	\$ 3,971,051	\$ 2,017,751	\$ 1,917,751	\$ 1,917,751
Please describe reason(s) for changes:		Reduce One-Time State Revenues Received in PY	Reduce One-Time Revenues (See Attached Spreadsheet)	)
		-\$1,953,300		
<u>Local Revenue (8600-8799):</u>				
% Incr.(Decr.) included in:		% \$	%\$	% \$
One time \$ included in:		\$	\$	\$
Plus(Minus) Other \$ changes:		\$ (1,407,528)	\$	\$
Total Change from Prior Period		\$ (1,407,528)	\$	\$
Adjusted Budget Amount	\$ 2,888,263	\$ 1,480,735	\$ 1,480,735	\$ 1,480,735
Please describe reason(s) for changes:		Reduce Donation Account Revenue from PY		
		-\$1,407,528		



	Estimated Actuals Totals	Budget (Restricted 2022-23	d Only)	Projected (Restrict 2023-24	ed Only)	Projected (Restric 2024-25	
Transfers In/Sources (8900-8979):							
Other One time \$ included in:		\$		\$		\$	
Plus(Minus) Other \$ changes:		\$	-	\$		\$	
Total Change from Prior Period		\$	-	\$	-	\$	-
Adjusted Budget Amount	\$ -	\$	-	\$	-	\$	
Please describe reason(s) for changes:							
Contributions (8980-8999):							
Incr.(Decr.) for Sp. Ed. :		\$	-	\$	-	\$	
Incr.(Decr.) for On-going Major Maint (RRM). :		\$	_	\$		\$	
Other One time \$ included in:		\$	-	\$	-	\$	
Plus(Minus) Other \$ changes:		\$	278,538	\$	284,593	\$	16,683
Total Change from Prior Period		\$	278,538	\$	284,593	\$	16,683
Adjusted Budget Amount	\$ 4,886,642	\$	5,165,180	\$	5,449,773	\$	5,466,456
Please describe reason(s) for changes:		Increase Contributions to SPED a	nd Transportation	RMA Contribution Increase \$28	4,593	RMA Contribution Increase \$1	6,683
		\$278,538					
TOTAL Other Financing Sources (8910-8999):							
Total Change from Prior Period		\$	278,538	\$	284,593	\$	16,683
Adjusted Budget Amount	\$ 4,886,642	\$	5,165,180	\$	5,449,773	\$	5,466,456
Total Revenues & Other Financing Sources	\$ 14,668,858	\$	18,161,747	\$	10,308,473	\$	10,325,156

	Estimated Actuals Totals	Budget (Restricted Only) 2022-23		5	Restricted Only) 023-24	Projected (Restricted Only) 2024-25	
EXPENSES:							
Object 1XXX:		% Increase/(Decrease)	<u>\$ Increase/(Decrease)</u>	% Increase/(Decrease)	<u>\$ Increase/(Decrease)</u>	% Increase/(Decrease)	<u>\$ Increase/(Decrease)</u>
Step & Column included in:		% \$		2 %	\$ 50,261	<u> </u>	51,266
Settlement included in: <u>Other:</u>		% \$		%	\$	% \$	
Growth Positions:		FTE \$		FTE	\$	FTE \$	
One time \$ included in:		\$		_	\$	\$	
Plus(Minus) Other \$ changes:		\$	(309,852)	-	\$ (757,421)	\$	
Total Change from Prior Period		\$	(309,852)		\$ (707,160)	\$	51,266
Adjusted Budget Amount	\$ 3,580,324	\$	3,270,472		\$ 2,563,312	\$	2,614,578

Please describe reason(s) for changes:		Reduce Cert Subs & Staffing	from One-Time Funding	Reduce One-Time Expe	enses (See Attached Spreadsheet)	Increase for Step and Colum	nn \$51,266
		-\$309,852		Increase for Step and Co	olumn \$50,261		
Object 2XXX:		% Increase/(Decrease)	<pre>\$ Increase/(Decrease)</pre>	% Increase/(Decrease)	<u>\$ Increase/(Decrease)</u>	% Increase/(Decrease) \$	Increase/(Decrease)
Step included in:		% \$	171,349	2 %	\$ 37,931	<u>     2 %  </u> \$	38,689
Settlement included in:		% \$		%	\$	% \$	
Other:							
Growth Positions:		FTE \$		FTE	\$	FTE \$	
One time \$ included in:		\$		-	\$	\$	
Plus(Minus) Other \$ changes:		\$			\$ (307,305)	\$	
Total Change from Prior Period		\$	171,349		\$ (269,374)	\$	38,689
Adjusted Budget Amount	\$ 2,032,484	\$	2,203,833		\$ 1,934,459	\$	1,973,148
Please describe reason(s) for changes:		Increase for Step and Column	h & Classified Staffing for E	EL Reduce One-Time Expe	enses (See Attached Spreadsheet)	Increase for Step and Colum	ın \$38,689
		\$171,349		Increase for Step and Co	olumn \$37,931		

	ed Actuals otals	Budget (Restricted Only) 2022-23			Projected (Restricted Only) 2023-24			Projected (Restricted Only) 2024-25		
EXPENSES Cont.:										
Object 3XXX:										
Change in Statutory Benefits:	<u>% Inc</u>	rease/(Decrease)	<u>\$ Iı</u>	ncrease/(Decrease)	% Incr./(Decr.)		<pre>\$ Increase/(Decrease)</pre>	% Incr./(Decr.)	1	§ Increase/(Decrease)
Increase in Statutory due to Step & Column		%	\$		<u> </u>	\$	24,748	<u> </u>	\$_	25,011
Increase in Statutory due to Settlement		%	\$		%	\$		%	\$_	
Incr./Decr. in Statutory due to rate changes		%	\$		%	\$	(3,747)	%	\$_	(11,607)
Incr./Decr. in Statutory due to +/- positions, other changes		%	\$	123,775	%	\$	(280,254)	%	\$	
Total \$ Change in Statutory:			\$	123,775		\$	(259,252)		\$	13,404
Change in Health & Welfare :										
Incr./Decr. in H & W due to rate changes		%	\$		%	\$		%	\$_	
Incr./Decr. in H & W due to CAP change		<u>%</u>	\$		%	\$		%	\$_	
Incr./Decr. in H & W due to other		%	\$		%	\$		%	\$_	
Incr./Decr. in H & W due to +/- positions		<u>%</u>	\$		%	\$	(66,831)	%	\$_	
Are you budgeting at the CAP ?	Yes/N	lo	_		Yes/No			Yes/No	_	
Total \$ Change in H & W:			\$	-		\$	(66,831)		\$	-
Changes in Other Benefits:		%	\$		%	\$		%	\$_	
Total \$ Change in Benefits:			\$	123,775		\$	(326,083)		\$	13,404
One time benefit \$ included above:			\$			\$			\$_	
Total Change from Prior Period			\$	123,775		\$	(326,083)		\$	13,404
Adjusted Budget Amount \$ 3	,076,482		\$	3,200,257		\$	2,874,174		\$	2,887,578
Please describe reason(s) for changes:										

#### Increase for Step and Column & Staffing Needs \$123,775 Reduce One-Time Expenses (See Attached Spreadsheet) Increase for Step and Column \$25,011

Increase for Step and Column \$24,748	Decrease for Rate Changes \$11,607
Decrease for Rate Changes \$3,747	
	· · · · · ·

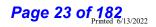
	Estimated Actuals	Budget (Restricted Only) 2022-23	Projected (Restricted Only) 2023-24	Projected (Restricted Only) 2024-25
EXPENSES Cont.:				
Object 4XXX:				
% Increase(Decrease) included in:		% \$	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$	\$	\$
One time \$ included in:		\$6,053,485	\$ (7,329,571)	\$
Total Change from Prior Period		\$ 6,053,485	\$ (7,329,571)	\$
Adjusted Budget Amount	\$ 2,112,804	\$ 8,166,289	\$ 836,718	\$ 836,718
Please describe reason(s) for changes:				
	Incr	rease for One-Time Funding Not Spent in PY \$6,053,41	Reduce One-Time Expenses (See Attached Spreadsheet)	
Object 5XXX:				
% Increase(Decrease) included in:		<u>%</u> \$	%_\$	% \$
Flat \$ Increase(Decrease) included in:		\$	\$	\$
One time \$ included in:		\$ 124,635	(806,182)	\$
Total Change from Prior Period		\$ 124,635	\$ (806,182)	\$
Adjusted Budget Amount	\$ 2,102,066	\$2,226,701	\$1,420,519	\$1,420,519
Please describe reason(s) for changes:				
	Incr	rease for One-Time Funding Not Spent in PY \$124,6351	Reduce One-Time Expenses (See Attached Spreadsheet)	
		· · · · · · · · · · · · · · · · · · ·		
		· · · · · · · · · · · · · · · · · · ·		



	Estimated Actuals Totals	Budget (Restricted Only) 2022-23	Projected (Restricted Only) 2023-24	Projected (Restricted Only) 2024-25
EXPENSES Cont.:				
Object 6XXX:				
% Increase(Decrease) included in:		% \$	<u>%</u> \$	% \$
Flat \$ Increase(Decrease) included in:		\$	\$	\$
One time \$ included in:		\$ (106,503)	\$	\$
Total Change from Prior Period		\$ (106,503)	\$	\$
Adjusted Budget Amount	\$ 346,731	\$	\$ 240,228	\$ 240,228
Please describe reason(s) for changes:				
	Re	educe Equipment from PY in Donations -\$106,503		
	_			
	_			
	_			
Other Outgo - Objects 7100-7299, 7400-7499				
% Increase(Decrease) included in:		% \$	<u>%</u> \$	% \$
Flat \$ Increase(Decrease) included in:		\$	\$	\$
One time \$ included in:		\$	\$	\$
Total Change from Prior Period		\$	\$	\$
Adjusted Budget Amount	\$ 16,518	\$16,518	\$16,518	\$16,518
Please describe reason(s) for changes:				
	_			



	Estimated Actuals	Budget (Restricted Only) 2022-23	Projected (Restricted Only) 2023-24	Projected (Restricted Only) 2024-25
Direct Support/Indirect Costs - Objects 7300-7	399			
% Increase(Decrease) included in:		<u>%</u> \$	%\$	% \$
Flat \$ Increase(Decrease) included in:		\$	\$	\$\$
One time \$ included in:		\$ (17,309)	\$	\$\$
Total Change from Prior Period		\$ (17,309)	\$	\$
Adjusted Budget Amount	\$ 67,389	\$ 50,080	\$ 50,080	\$ 50,080
Please describe reason(s) for changes:				
	Rec	luce Indirect Costs -\$17,309		
Other Financing Uses - Objects 7610-7699				
% Increase(Decrease) included in:		% \$	%_\$	% \$
Flat \$ Increase(Decrease) included in:		\$	\$	\$\$
One time \$ included in:		\$	\$	\$
Total Change from Prior Period		\$	\$	\$
Adjusted Budget Amount	\$ -	\$	\$	\$
Please describe reason(s) for changes:				
Total Expenditures & Other Financing Uses	\$ 13,334,798	\$ 19,374,378	\$ 9,936,008	\$ 10,039,367
Please attach additional sheets as necessary.				
Net Increase (Decrease) in Fund Balance	\$ 1,334,060	\$ (1,212,631)	\$ 372,465	\$ 285,789





2022-23 Budget

Ripon Unified

District

Please fill out the form completely. Where ever the form asks for % and \$, or # and \$, please provide both. Please describe all "other changes". The documented assumptions <u>must</u> agree to the change from the prior period on the SACS MYP form. Thorough completion of the form will significantly reduce our need to contact you regarding questions, which could require further documentation. Thank you.

	]	Budget		Projected	1	Projected
	2	2022-23		2023-24		2024-25
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
ADJ. BEGIN. FUND BAL.(Form 01 pg.1 line F1(e)	\$10,607,222	\$6,469,283				
ENDING FUND BALANCE COMPONENTS OF ENDING FUND BALANCE:	\$9,702,052	\$ 5,256,652	\$ 9,151,394	\$ 5,629,117	\$ 9,493,701	\$ 5,914,906
Nonspendable Amounts	Must Agree to Components of	Fund Balance Form 01 pg 2				
Revolving Cash	9711	\$	\$	\$	\$	\$
Stores	9712	\$	\$	\$	\$	\$
Prepaid Expenditures	9713	\$	\$	\$	\$	\$
All Others	9719	\$	\$	\$	\$	\$
Restricted Balances	9740	\$5,256,652	\$	\$ 5,629,117	\$	\$5,914,906
Committed Balances						
Stabilization Agreements	9750	\$	\$	\$	\$	\$
Other Commitments	9760 <b>6,000,000</b>	\$	\$ 6,000,000	\$	\$ 6,000,000	\$
Assigned Amounts						
Describe Other Assignments below:						
One-Time Funded Positions/Deficit Spending	9780 <b>537,838</b>	\$	\$ 487,251	\$	\$ 795,508	\$
Lottery Reserve	9780 <b>207,723</b>	\$	\$	\$	\$207,723	\$
	9780	\$	\$	\$	\$	\$
	9780	\$	\$	\$	\$	\$
	9780	\$	\$	\$	\$	\$
	9780	\$	\$	\$	\$	\$
Total Other Assignments	9780 <b>745,561</b>	\$	\$694,974_	\$	\$1,003,231	\$
Reserve for Economic Uncertainties	<mark>6%</mark> 9789 <b>2,956,491</b>	\$	\$ 2,456,420	\$	\$ 2,490,470	\$
Unassigned/Unappropriated	9790 _	\$	\$ 0	\$	\$ (0)	\$
<u>Special Reserve Fund - Non/Capital Outlay (17)</u>						
Designated for Economic Uncertainties	9789		\$		\$	
Please attach additional sheets as necessary.						
Prepared By:						
Michelle Harmon						

Chief Business Official Signature or DSSD Superintendent Signature:



Resource	Program		Carryover penditures 22/23	Carryover evenues 22/23	Beg	2/23 ginning alance	Obje	ect 1	Ob	oject 2	Obje	ect 3	Object 4	Obj	ject 5	Ob	ject 6	Tota	l Expenses	Revenue Object
One-Time Funding																				
2600	Expanded Learning Opportunities Program	\$	365,042.00	\$ -	\$ 36	5,042.00							\$ 365,042.00					\$	365,042.00	8590
3212	ESSER II CA Comm Schools	\$	1,519,378.00	\$ 1,519,378.00	\$	-	\$ 757,	421.00	\$ 206	6,314.00	\$ 330,	964.00	\$ 151,040.00	\$ 73	,639.00	\$	-	\$1,	519,378.00	8290
3213	ESSER III	\$	4,349,982.00	\$ 4,349,982.00	\$	-	\$	-	\$	-	\$	-	\$ 4,349,982.00	\$	-	\$	-	\$4,	349,982.00	8290
3214	ESSER III Learning Loss	\$	1,087,495.00	\$ 1,087,495.00	\$	-	\$	-	\$	-	\$	-	\$ 1,087,495.00	\$	-	\$	-	\$1,	087,495.00	8290
3216	ELO ESSER II	\$	299,833.00	\$ 299,833.00	\$	-	\$	-	\$	-	\$	-	\$ 299,833.00	\$	-	\$	-	\$	299,833.00	8290
3217	ELO GEER II	\$	75,700.00	\$ 75,700.00	\$	-	\$	-	\$	-	\$	-	\$ 75,700.00	\$	-	\$	-	\$	75,700.00	8290
3218	ELO ESSER III	\$	215,013.00	\$ 215,013.00	\$	-	\$	-	\$	-	\$	-	\$ 215,013.00	\$	-	\$	-	\$	215,013.00	8290
3219	ELO ESSER III State Reserve	\$	370,645.00	\$ 370,645.00	\$	-	\$	-	\$	-	\$	-	\$ 370,645.00	\$	-	\$	-	\$	370,645.00	8290
3305	ARP 611 Local Assistance Entitlement	\$	105,201.00	\$ 105,201.00	\$	-	\$	-	\$	-	\$	-	\$ 105,201.00	\$	-	\$	-	\$	105,201.00	8182
3306	ARP 611 Local Assistance Entitlement	\$	5,960.00	\$ 5,960.00	\$	-	\$	-	\$	-	\$	-	\$ 5,960.00	\$	-	\$	-	\$	5,960.00	8182
3308	Spec Ed Federal Grant	\$	8,660.00	\$ 8,660.00	\$	-	\$	-	\$	-	\$	-	\$ 8,660.00	\$	-	\$	-	\$	8,660.00	8182
6053	TK Planning and Implementation Grant	\$	100,000.00	\$ 100,000.00	\$	-	\$	-	\$	-	\$	-	\$ 100,000.00	\$	-	\$	-	\$	100,000.00	8590
6266	NEW Educator Effectiveness	\$	732,543.00	\$ -	\$ 73	2,543.00	\$	-	\$	-	\$	-	\$-	\$ 732	,543.00	\$	-	\$	732,543.00	8590
6537	Learning Recovery Support SPED	\$	195,000.00	\$ -	\$ 19	5,000.00	\$	-	\$	-	\$	-	\$ 195,000.00	\$	-	\$	-	\$	195,000.00	8590
7426	Exp Learn Oppty Grnt 10% Para	\$	120,858.00	\$ -	\$ 12	0,858.00	\$	-	\$ 100	0,991.00	\$ 19,	867.00	\$-	\$	-	\$	-	\$	120,858.00	8590
	Federal Revenues 8100-8299	:	\$8,037,867.00				\$ 757,	421.00	\$ 30	7,305.00	\$ 350,	831.00	\$ 7,329,571.00	\$ 806	,182.00	\$	-	\$9,	551,310.00	
	State Revenues 8300-8599		\$100,000.00																	
	Local Revenues 8600-8799		\$0.00																	
		:	\$8,137,867.00																	

Ripon Unified San Joaquin County

# 2022-23 Budget, July 1 General Fund / County School Service Fund Expenditures by Object

39686500000000

		Form 01 (SBY2(2022-23)
2022-23 Budget		
Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
0.00	32,880,332.00	2.4%
9,498,081.00	9,545,421.00	221.4%
2,017,751.00	2,671,622.00	-41.7%
1,480,735.00	2,059,671.00	-41.8%
12,996,567.00	47,157,046.00	9.1%

			20	021-22 Estimated Actual	s		2022-23 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	32,115,012.00	0.00	32,115,012.00	32,880,332.00	0.00	32,880,332.00	2.4%
2) Federal Revenue		8100-8299	47,340.00	2,922,902.00	2,970,242.00	47,340.00	9,498,081.00	9,545,421.00	221.4%
3) Other State Revenue		8300-8599	614,925.00	3,971,051.00	4,585,976.00	653,871.00	2,017,751.00	2,671,622.00	-41.7%
4) Other Local Revenue		8600-8799	649,731.00	2,888,263.00	3,537,994.00	578,936.00	1,480,735.00	2,059,671.00	-41.8%
5) TOTAL, REVENUES			33,427,008.00	9,782,216.00	43,209,224.00	34,160,479.00	12,996,567.00	47,157,046.00	9.1%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	13,870,202.00	3,580,324.00	17,450,526.00	14,434,329.00	3,270,472.00	17,704,801.00	1.5%
2) Classified Salaries		2000-2999	3,468,673.00	2,032,484.00	5,501,157.00	3,651,335.00	2,203,833.00	5,855,168.00	6.4%
3) Employ ee Benefits		3000-3999	5,868,661.00	3,076,482.00	8,945,143.00	6,338,970.00	3,200,257.00	9,539,227.00	6.6%
4) Books and Supplies		4000-4999	1,391,649.00	2,112,804.00	3,504,453.00	1,431,414.00	8,166,289.00	9,597,703.00	173.9%
5) Services and Other Operating Expenditures		5000-5999	3,367,542.00	2,102,066.00	5,469,608.00	3,364,982.00	2,226,701.00	5,591,683.00	2.2%
6) Capital Outlay		6000-6999	44,161.00	346,731.00	390,892.00	46,292.00	240,228.00	286,520.00	-26.7%
<ol> <li>Other Outgo (excluding Transfers of Indirect Costs)</li> </ol>		7100-7299 7400-7499	613,552.00	16,518.00	630,070.00	683,227.00	16,518.00	699,745.00	11.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(67,389.00)	67,389.00	0.00	(50,080.00)	50,080.00	0.00	0.0%
9) TOTAL, EXPENDITURES			28,557,051.00	13,334,798.00	41,891,849.00	29,900,469.00	19,374,378.00	49,274,847.00	17.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,869,957.00	(3,552,582.00)	1,317,375.00	4,260,010.00	(6,377,811.00)	(2,117,801.00)	-260.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									_
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(4,886,642.00)	4,886,642.00	0.00	(5,165,180.00)	5,165,180.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,886,642.00)	4,886,642.00	0.00	(5,165,180.00)	5,165,180.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(16,685.00)	1,334,060.00	1,317,375.00	(905,170.00)	(1,212,631.00)	(2,117,801.00)	-260.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	10,623,907.00	5,135,223.00	15,759,130.00	10,607,222.00	6,469,283.00	17,076,505.00	8.4%
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)			10,623,907.00	5,135,223.00	15,759,130.00	10,607,222.00	6,469,283.00	17,076,505.00	8.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,623,907.00	5,135,223.00	15,759,130.00	10,607,222.00	6,469,283.00	17,076,505.00	8.4%
2) Ending Balance, June 30 (E + F1e)			10,607,222.00	6,469,283.00	17,076,505.00	9,702,052.00	5,256,652.00	14,958,704.00	-12.4%
Components of Ending Fund Balance									
a) Nonspendable		0711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Revolving Cash Stores		9711 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	6,469,283.00	6,469,283.00	0.00	5,256,652.00	5,256,652.00	-18.7%
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	6,000,000.00	0.00	6,000,000.00	New
Committed Fund Balance Resolution	0000	9760			0.00	6,000,000.00		6,000,000.00	
d) Assigned									
Other Assignments		9780	8,093,711.00	0.00	8,093,711.00	745,561.00	0.00	745,561.00	-90.8%
Textbook Adoption	0000	9780	925,000.00		925,000.00			0.00	
LCAP Reserve	0000	9780	950,000.00		950,000.00			0.00	
Construction Contingencies	0000	9780	500,000.00		500,000.00			0.00	
School Repairs	0000	9780	1,000,000.00		1,000,000.00			0.00	
GB Agreement	0000	9780	40,000.00		40,000.00			0.00	
Technology Maintenance	0000	9780	559,643.00		559,643.00			0.00	
New Construction	0000	9780	2,000,000.00		2,000,000.00			0.00	
One-Time Funded Positions Deficit Spending Bridge	0000	9780 9780	645,000.00 905,170.00		645,000.00 905,170.00			0.00 0.00	
Lottery Reserve	1100	9780	905,170.00 568,898.00		905, 170.00 568, 898.00			0.00	
One-Time Funded Positions/Deficit			500,090.00		500, 090.00			0.00	
Spending	0000	9780			0.00	497,838.00		497,838.00	
GB Agreement	0000	9780	I		0.00	40,000.00		40,000.00	

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## 2022-23 Budget, July 1 General Fund / County School Service Fund Expenditures by Object

39686500000000 Form 01 D8B24XSBY2(2022-23)

San Joaquin County			Ex	penditures by Object				D8B242	KSBY2(2022-23)
			20	21-22 Estimated Actual	s		2022-23 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Lottery Reserve	1100	9780			0.00	207,723.00		207,723.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,513,511.00	0.00	2,513,511.00	2,956,491.00	0.00	2,956,491.00	17.6%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	15,699,600.80	4,748,906.75	20,448,507.55				
<ol> <li>Fair Value Adjustment to Cash in County Treasury</li> </ol>		9111	0.00	0.00	0.00				
b) in Banks		9120	(3,135.88)	460.88	(2,675.00)				
c) in Revolving Cash Account		9130	5,000.00	0.00	5,000.00				
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	(64,708.63)	(343,945.31)	(408,653.94)				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	(.03)	0.00	(.03)				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			15,636,756.26	4,405,422.32	20,042,178.58				
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				
1. LIABILITIES		9500	074 777 50	0.00	074 777 50				
<ol> <li>Accounts Payable</li> <li>Due to Grantor Governments</li> </ol>		9590	274,777.58	0.00	274,777.58				
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			274,777.58	0.00	274,777.58				
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)			15,361,978.68	4,405,422.32	19,767,401.00				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	16,897,251.00	0.00	16,897,251.00	20,053,600.00	0.00	20,053,600.00	18.7%
Education Protection Account State Aid - Current Year		8012	8,568,570.00	0.00	8,568,570.00	8,241,444.00	0.00	8,241,444.00	-3.8%
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	37,144.00	0.00	37, 144.00	37,144.00	0.00	37,144.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes			7						
Secured Roll Taxes		8041	5,558,086.00	0.00	5,558,086.00	4,427,229.00	0.00	4,427,229.00	-20.3%
Unsecured Roll Taxes		8042	268,863.00	0.00	268,863.00	268,863.00	0.00	268,863.00	0.0%
Prior Years' Taxes		8043	7,597.00	0.00	7,597.00	4,227.00	0.00	4,227.00	-44.4%
Supplemental Taxes		8044	812,291.00	0.00	812,291.00	204,567.00	0.00	204,567.00	-74.8%
Education Revenue Augmentation Fund (ERAF)		8045	1,222,746.00	0.00	1,222,746.00	1,222,746.00	0.00	1,222,746.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,026,632.00	0.00	1,026,632.00	1,026,632.00	0.00	1,026,632.00	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			34,399,180.00	0.00	34,399,180.00	35,486,452.00	0.00	35,486,452.00	3.2%
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	(2,284,168.00)	0.00	(2,284,168.00)	(2,606,120.00)	0.00	(2,606,120.00)	14.1%
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Ripon Unified San Joaquin County

## 2022-23 Budget, July 1 General Fund / County School Service Fund Expenditures by Object

39686500000000 Form 01 D8B24XSBY2(2022-23)

San Joaquin County			-	cpenditures by Object				D0B24/	N3D 12(2022-23	
			20	21-22 Estimated Actual	s		2022-23 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F	
	Resource codes	8097								
Property Taxes Transfers LCFF/Revenue Limit Transfers - Prior Years		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
TOTAL, LCFF SOURCES		0099	0.00	0.00	32,115,012.00	0.00	0.00	0.00	0.09	
			32,115,012.00	0.00	32,115,012.00	32,880,332.00	0.00	32,880,332.00	2.4%	
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			0.00			0.09	
Special Education Discretionary Grants		8182	0.00	484,303.00	484,303.00		484,303.00	484,303.00		
Child Nutrition Programs		8220		10,128.00	10,128.00	0.00	129,949.00	129,949.00	1,183.19	
Donated Food Commodities		8220	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	0.09	
Flood Control Funds		8270								
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
FEMA		8280								
			0.00	0.00	0.00	0.00	0.00	0.00	0.09	
Interagency Contracts Between LEAs		8285 8287	0.00	0.00	0.00	0.00	0.00	0.00	0.09	
Pass-Through Revenues from Federal Sources	2010	8287	0.00	0.00	0.00	0.00	0.00	0.00	0.09	
Title I, Part A, Basic	3010			937,210.00	937,210.00		723,827.00	723,827.00	-22.89	
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		221,518.00	221,518.00		110,295.00	110,295.00	-50.2%	
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		72,750.00	72,750.00		39,897.00	39,897.00	-45.2%	
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		100,256.00	100,256.00		53,447.00	53,447.00	-46.7%	
Career and Technical Education	3500-3599	8290		27,877.00	27,877.00		0.00	0.00	-100.0%	
All Other Federal Revenue	All Other	8290	47,340.00	1,068,860.00	1,116,200.00	47,340.00	7,956,363.00	8,003,703.00	617.0%	
TOTAL, FEDERAL REVENUE			47,340.00	2,922,902.00	2,970,242.00	47,340.00	9,498,081.00	9,545,421.00	221.49	
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	0.09	
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Mandated Costs Reimbursements		8550	137,318.00	0.00	137,318.00	141,435.00	0.00	141,435.00	3.0%	
Lottery - Unrestricted and Instructional Materials		8560	477,607.00	167,637.00	645,244.00	512,436.00	204,346.00	716,782.00	11.19	
Tax Relief Subventions				101,001.00	010,211.00	012,100.00	201,010.00	110,102.00	,	
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	0.09	
Pass-Through Revenues from			0.00	0.00	0.00	0.00	0.00	0.00	0.07	
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.09	
After School Education and Safety (ASES)	6010	8590	0.00	99,023.00	99,023.00	0.00	95,727.00	95,727.00	-3.3%	
Charter School Facility Grant	6030	8590		99,023.00	99,023.00		0.00	95,727.00	-3.3%	
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								
California Clean Energy Jobs Act Career Technical Education Incentive Grant				0.00	0.00		0.00	0.00	0.0%	
Program	6387	8590		154,621.00	154,621.00		18,951.00	18,951.00	-87.7%	
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%	
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%	
All Other State Revenue	All Other	8590	0.00	3,549,770.00	3,549,770.00	0.00	1,698,727.00	1,698,727.00	-52.1%	
TOTAL, OTHER STATE REVENUE			614,925.00	3,971,051.00	4,585,976.00	653,871.00	2,017,751.00	2,671,622.00	-41.7%	
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	0.09	
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.09	
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.09	
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Non-Ad Valorem Taxes										
California Department of Education SACS Web System			Page 1	3 of 9		II Form La	Printe st Revised: 6/22	d: 6/13/2022 8:3 2022 8/36:52 PI	 7:27 AI M -07:0	

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#### 2022-23 Budget, July 1 General Fund / County School Service Fund Expenditures by Object

39686500000000 Form 01 D8B24XSBY2(2022-23)

			1	cpenditares by object					1
			20	21-22 Estimated Actua	Is		2022-23 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
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	1,457,260.00	1,457,260.00	0.00	500,000.00	500,000.00	-65.7%
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 Sale of Publications		8631 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	39,459.00	0.00	39,459.00	27,880.00	0.00	27,880.00	-29.3%
Interest		8660	207,300.00	0.00	207,300.00	207,300.00	0.00	207,300.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments Fees and Contracts		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	12,665.00	0.00	12,665.00	12,665.00	0.00	12,665.00	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	141,247.00	256,860.00	398,107.00	171,578.00	260,000.00	431,578.00	8.4%
Other Local Revenue Plus: Miscellaneous Funds Non-LCFF (50		8691							
Percent) Adjustment			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources All Other Local Revenue		8697 8699	0.00 249,060.00	0.00	0.00 800,597.00	0.00	0.00 31,540.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		622,606.00	622,606.00		689,195.00	689,195.00	10.7%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs Other Transfers of Apportionments	6360	8793		0.00	0.00		0.00	0.00	0.0%
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			649,731.00	2,888,263.00	3,537,994.00	578,936.00	1,480,735.00	2,059,671.00	-41.8%
TOTAL, REVENUES			33,427,008.00	9,782,216.00	43,209,224.00	34,160,479.00	12,996,567.00	47,157,046.00	9.1%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	11,908,969.00	2,138,981.00	14,047,950.00	12,372,348.00	1,840,114.00	14,212,462.00	1.2%
Certificated Pupil Support Salaries Certificated Supervisors' and Administrators'		1200	407,021.00	1,173,743.00	1,580,764.00	482,256.00	1,158,764.00	1,641,020.00	3.8%
Salaries		1300	1,467,285.00	151,945.00	1,619,230.00	1,489,794.00	151,944.00	1,641,738.00	1.4%
Other Certificated Salaries		1900	86,927.00	115,655.00	202,582.00	89,931.00	119,650.00	209,581.00	3.5%
TOTAL, CERTIFICATED SALARIES			13,870,202.00	3,580,324.00	17,450,526.00	14,434,329.00	3,270,472.00	17,704,801.00	1.5%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	294,891.00	1,169,669.00	1,464,560.00	306,500.00	1,431,095.00	1,737,595.00	18.6%
Classified Support Salaries		2200	1,051,606.00	238,118.00	1,289,724.00	1,065,835.00	244,831.00	1,310,666.00	1.6%
Classified Supervisors' and Administrators' Salaries		2300	395,651.00	100,767.00	496,418.00	414,030.00	100,766.00	514,796.00	3.7%
Clerical, Technical and Office Salaries Other Classified Salaries		2400 2900	1,404,669.00 321,856.00	59,558.00 464,372.00	1,464,227.00 786,228.00	1,518,579.00 346,391.00	79,052.00 348,089.00	1,597,631.00 694,480.00	9.1%
TOTAL, CLASSIFIED SALARIES		2000	3,468,673.00	2,032,484.00	5,501,157.00	346,391.00	2,203,833.00	5,855,168.00	6.4%
EMPLOYEE BENEFITS			0,400,070.00	2,002,404.00	0,001,107.00	0,001,000.00	2,200,000.00	3,000,100.00	0.4%
STRS		3101-3102	2,218,231.00	1,888,565.00	4,106,796.00	2,756,616.00	1,939,187.00	4,695,803.00	14.3%
PERS		3201-3202	778,863.00	444,522.00	1,223,385.00	889,863.00	512,777.00	1,402,640.00	14.7%
OASD1/Medicare/Alternative		3301-3302	446,578.00	194,136.00	640,714.00	453,317.00	202,065.00	655,382.00	2.3%
Health and Welfare Benefits		3401-3402	1,739,218.00	423,177.00	2,162,395.00	1,839,844.00	426,637.00	2,266,481.00	4.8%
Unemployment Insurance		3501-3502	88,365.00	36,277.00	124,642.00	90,298.00	27,406.00	117,704.00	-5.6%
Workers' Compensation		3601-3602	286,966.00	89,805.00	376,771.00	309,032.00	92, 185.00	401,217.00	6.5%

California Department of Education SACS Web System System Version: SACS V1 Form Version: 2 Ripon Unified San Joaquin County

## 2022-23 Budget, July 1 General Fund / County School Service Fund Expenditures by Object

39686500000000 Form 01 D8B24XSBY2(2022-23)

JULE ADDR         JULE ADDR <thjule addr<="" th=""> <thjule addr<="" th=""> <thj< th=""><th>an Joaquin County</th><th></th><th></th><th>Ext</th><th>penditures by Object</th><th></th><th></th><th></th><th>D6B24</th><th>XSBY2(2022-23</th></thj<></thjule></thjule>	an Joaquin County			Ext	penditures by Object				D6B24	XSBY2(2022-23
				202	21-22 Estimated Actuals	\$		2022-23 Budget		
np:<	Description	Resource Codes				col. A + B			col. D + E	Column
mar. mat. mat. mat. mat. mat. mat. mat. mat	OPEB, Allocated		3701-3702	310,440.00	0.00	310,440.00	0.00	0.00	0.00	-100.0%
UND. BLACK 2000UND. 100000UND. 1000000UND. 100000UND. 1000000UND. 100000UND. 1000000UND. 100000UND. 100000UN	OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
concert and unit of the sector of the sec	Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
non-starting<	TOTAL, EMPLOYEE BENEFITS			5,868,661.00	3,076,482.00	8,945,143.00	6,338,970.00	3,200,257.00	9,539,227.00	6.6%
maxm	BOOKS AND SUPPLIES									
whene13000001300000130000013000001300000140000	Approved Textbooks and Core Curricula Materials		4100	294,461.00	53,324.00	347,785.00	248,528.00	27,328.00	275,856.00	-20.7%
docalized source400 10001000001000001	Books and Other Reference Materials		4200	31,057.00	82,279.00	113,336.00	28,057.00	57,827.00	85,884.00	-24.2%
wide         mode         mode <t< td=""><td>Materials and Supplies</td><td></td><td>4300</td><td>802,747.00</td><td>1,265,858.00</td><td>2,068,605.00</td><td>908,818.00</td><td>8,052,303.00</td><td>8,961,121.00</td><td>333.2%</td></t<>	Materials and Supplies		4300	802,747.00	1,265,858.00	2,068,605.00	908,818.00	8,052,303.00	8,961,121.00	333.2%
UnitU	Noncapitalized Equipment		4400	263,384.00	711,343.00	974,727.00	246,011.00	28,831.00	274,842.00	-71.8%
serverter         serverter <t< td=""><td>Food</td><td></td><td>4700</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.0%</td></t<>	Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
grade-mixed handsame in the symmetryAdd and a set of the symmetryAdd a set of the symmetry<	TOTAL, BOOKS AND SUPPLIES			1,391,649.00	2,112,804.00	3,504,453.00	1,431,414.00	8,166,289.00	9,597,703.00	173.9%
mart def matrixNome 1778042900 1778042900 17780042900 17780042900 17780042900 17780043900 178800439000 178800439000 17880043900<	SERVICES AND OTHER OPERATING EXPENDITURES									
num at humaning mores5000 more77.200 17.20077.200 	Subagreements for Services		5100	0.00	482,850.00	482,850.00	0.00	482,850.00	482,850.00	0.0%
manne         940 </td <td>Travel and Conferences</td> <td></td> <td>5200</td> <td>107,203.00</td> <td>226,717.00</td> <td>333,920.00</td> <td>129,289.00</td> <td>768,271.00</td> <td>897,560.00</td> <td>168.8%</td>	Travel and Conferences		5200	107,203.00	226,717.00	333,920.00	129,289.00	768,271.00	897,560.00	168.8%
Operation of the same of the sa	Dues and Memberships		5300	17,712.00	4,648.00	22,360.00	17,712.00	731.00	18,443.00	-17.5%
Rinds. con. Ruon. un Nonceptabel         Bander of the Conceptabel         First and the Conceptabel	Insurance		5400 - 5450	300,601.00	0.00	300,601.00	300,601.00	0.00	300,601.00	0.0%
improventymaydata			5500	1,030,083.00	0.00	1,030,083.00	1,030,083.00	0.00	1,030,083.00	0.0%
markur of pixel Calsis         Pixel (markur of pixel Calsis         Pixel (markur of pixel Calsis         Pixel (markur of pixel Calsis)         Pixel (markur of			5600	405 109 00	399.466.00	804 575 00	402.056.00	390.080.00	792 136 00	-1.5%
market of phase Case. Interiors         pmag         jiii pice         jiiii pi	Transfers of Direct Costs		5710							0.0%
Intersection         Some         1.34.000         9.2.94.100         1.34.000         9.900000         1.9600000         1.9600000         1.9600000         1.9600000         1.9600000         1.9600000         1.96000000000000000000000000000000000000	Transfers of Direct Costs - Interfund									0.0%
Lace-dimention         154/10/010         980,0100         2.282,1120         1338.274.00         580,780.00         1.484.000         1.484.000         1.384.700.00         1.384.700.00         1.384.700.00         1.484.000         1.484.000         1.484.000         1.484.000         1.484.000         1.484.000         1.484.000         1.484.000         1.284.0	Professional/Consulting Services and Operating									
DNL SERVICES MO DITER OFERAUNO         Same and set of the property set of the propreces set of the property set of the property set o			5800	1,341,061.00	983,051.00	2,324,112.00	1,318,278.00	580,788.00	1,899,066.00	-18.3%
symmetry1,367,4602,108,0603,84,86003,84,86003,24,87.005,24,87.005,54,98.005,57.48.005,5	Communications		5900	169,151.00	1,644.00	170,795.00	169,151.00	1,481.00	170,632.00	-0.1%
nd ad inport of sharpf 0<	EXPENDITURES			3,367,542.00	2,102,066.00	5,469,608.00	3,364,982.00	2,226,701.00	5,591,683.00	2.2%
and importements         4070         13,850         65,742.00         64,882.00         13,87.00         24,850.00         37,822.00         45,850           basing set and Main sprovements of Budings         500         13,560.00         64,010.00         64,010.00         64,010.00         64,010.00         64,010.00         64,010.00         64,010.00         64,010.00         64,010.00         64,010.00         64,010.00         64,010.00         64,010.00         64,010.00         64,010.00         64,010.00         64,000.00         60,										
bit of the sector         11000         44,82.00         56,88.10         11,580.00         44,82.00         56,88.10         64,88.00         66,89.00         66,99.00         66,99.00         66,99.00         66,99.00         66,99.00         66,99.00         66,99.00         66,99.00         66,99.00         66,99.00         66,99.00         66,99.00         66,99.00	Land									0.0%
Books and wide for we School Lowers or spymeria         600         0        0         0										
Maper Expansion School (Laranse)Mono <th< td=""><td></td><td></td><td>6200</td><td>11,509.00</td><td>48,182.00</td><td>59,691.00</td><td>11,509.00</td><td>48,182.00</td><td>59,691.00</td><td>0.0%</td></th<>			6200	11,509.00	48,182.00	59,691.00	11,509.00	48,182.00	59,691.00	0.0%
space meth meth spacement         6600         6.0000         07.07.07         5.0000         0.00         0.000 <th< td=""><td></td><td></td><td>6300</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.0%</td></th<>			6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
sease Assets         6600         0.00         0.00         0.00         0.00         0.00         0.00         0.00           UTAL_OUTLAY         44,161.00         348,731.00         390,892.00         44,322.00         240,228.00         286,820.00         36,77           DERG OUTOG (ackuding Transfers of Indirect Strain         Image: Control Strain (Control Strain	Equipment		6400	14,465.00	174,820.00	189,285.00	16,596.00	99,864.00	116,460.00	-38.5%
Other CAPITAL OUTLAY         44.16.00         346,731.00         390,892.00         44,020.00         244,020.00         248,020.00	Equipment Replacement		6500	5,000.00	67,987.00	72,987.00	5,000.00	67,987.00	72,987.00	0.0%
Prime         Original Sector	Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
back group of the structure of the	TOTAL, CAPITAL OUTLAY			44,161.00	346,731.00	390,892.00	46,292.00	240,228.00	286,520.00	-26.7%
number         Final Probability         Final ProbaProbaProprote Probability         Final Probability <td>OTHER OUTGO (excluding Transfers of Indirect</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	OTHER OUTGO (excluding Transfers of Indirect									
Tuino for instanction diversifies         Trining         Constraints         Constraints <thconstraints< th="">         Constraints         <thconstr< td=""><td>Tuition</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></thconstr<></thconstraints<>	Tuition									
Alterdance Agreements         7110         0.00         0.00         0.00         0.00         0.00         0.00           State Speciel Schools         7130         0.00         16.518.00         10.518.00         0.00         16.518.00         0.00         16.518.00         0.00         16.518.00         16.518.00         16.518.00         0.00         16.518.00         16.518.00         0.00         0.00         0.00         0.00         16.518.00         16.518.00         0										
State Special Schools         T130         0.00         16,518.00        <			7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuttor. Excess Costs. and/or Deficit Payments         7141         000         0.0										0.0%
Payments to Districts or Charler Schools         714         0         0         0         0         0         0         0         0           Payments to County Offices         744         613.5520         0.00         613.5520         663.227.00         0.00         663.227.00         0.00         663.227.00         0.00         663.227.00         0.00         663.227.00         0.00         663.227.00         0.00         663.227.00         0.00 <td></td> <td></td> <td></td> <td></td> <td></td> <td>,</td> <td></td> <td></td> <td>,</td> <td></td>						,			,	
Payments to County Offices         Tri42         613,552.00         0.00         613,552.00         663,227.00         0.00         663,227.00         0.00         663,227.00         0.00         663,227.00         0.00         663,227.00         0.00			7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs         7143         0.00         0.00         0.00         0.00         0.00         0.00           Transfers of Pass-Through Revenues         7211         0.00	Payments to County Offices		7142							11.4%
Transfers of Pass-Through Revenues         721         0.00         0.00         0.00         0.00         0.00         0.00         0.00           To Districts or Chatter Schools         721         0.00										0.0%
To Districts or Charter Schools       7211       0.00       0.00       0.00       0.00       0.00       0.00       0.00         To County Offices       7213       0.00										
To County Offices       7212       0.00       0.	To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments         5500         7221         Construct Seconds         6500         7221         Construct Seconds         Construct Second S	To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Apportionments     TD is tricts or Charler Schools     6500     7221     0.00	To JPAs		7213							0.0%
To Districts or Charter Schools       6500       7221       0.000										
To County Offices         6500         722         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00           To JPAs         6500         723         0.00		6500	7221		0.00	0.00		0.00	0.00	0.0%
To JPAs       6500       723       (100)       (0.00)       (0.00)       (0.00)       (0.00)       (0.00)         ROC/P Transfers of Apportionments       5360       721       (100)										0.0%
To Districts or Charter Schools         6360         721         0.00										0.0%
To County Offices       6360       722       0 <td>ROC/P Transfers of Apportionments</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	ROC/P Transfers of Apportionments									
To JPAs       6360       723       Image: Constraint of the state of the stat		6360	7221		0.00	0.00		0.00	0.00	0.0%
All Other Transfers of Apportionments         All Other 7221-7223         0.00	To County Offices	6360	7222		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       0.00         All Other Transfers Out to All Others       7299       0.00       0.0	To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
All Other Transfers Out to All Others         729         0.00		All Other		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service         7438         0.00         0.00         0.00         0.00         0.00         0.00           Other Debt Service - Principal         7439         0.00	All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest         7438         0.00         0.00         0.00         0.00         0.00         0.00           Other Debt Service - Principal         7439         0.00         0	All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal         7439         0.00	Debt Service									
TOTAL, OTHER OUTGO (excluding Transfers of			7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
			7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
	TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			613,552.00	16,518.00	630,070.00	683,227.00	16,518.00	699,745.00	11.1%

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Printed: 6/13/2022 8:37:27 AM Form Last Forvised: 6/27/2022 8/36:52 PM -07:00 Submission Number: 08824XSBY2

Ripon Unifie	d
San Joaquin	County

#### 2022-23 Budget, July 1 General Fund / County School Service Fund Expenditures by Object

39686500000000 Form 01 D8B24XSBY2(2022-23)

		202	21-22 Estimated Actual	s		2022-23 Budget		
Description	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs	7310	(67,389.00)	67,389.00	0.00	(50,080.00)	50,080.00	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		0.00	0.00	0.00	0.00	0.00	0.00	0.076
INDIRECT COSTS		(67,389.00)	67,389.00	0.00	(50,080.00)	50,080.00	0.00	0.0%
TOTAL, EXPENDITURES		28,557,051.00	13,334,798.00	41,891,849.00	29,900,469.00	19,374,378.00	49,274,847.00	17.6%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund	8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund	8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In	8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT			i					
To: Child Development Fund	7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund	7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund	7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund	7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments	8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets	8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs	8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation	8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases	8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds	8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources	8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs	7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses	7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS	 							
Contributions from Unrestricted Revenues	8980	(4,886,642.00)	4,886,642.00	0.00	(5,165,180.00)	5,165,180.00	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		(4,886,642.00)	4,886,642.00	0.00	(5,165,180.00)	5,165,180.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES		(1,300,042.00)	1,300,042.00	0.00	(0,100,100.00)	0, 100, 100.00	0.00	0.078
(a- b + c - d + e)		(4,886,642.00)	4,886,642.00	0.00	(5,165,180.00)	5, 165, 180.00	0.00	0.0%

Ripon Unified San Joaquin County

#### 2022-23 Budget, July 1 General Fund / County School Service Fund Expenditures by Function

39686500000000 Form 01 D8B24XSBY2(2022-23)

San Joaquin County			Ex	penditures by Function				D8B24X	(SBY2(2022-2
			20	021-22 Estimated Actual	s	2022-23 Budget			
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES			.,		.,	.,		.,	
1) LCFF Sources		8010-8099	32,115,012.00	0.00	32,115,012.00	32,880,332.00	0.00	32,880,332.00	2.4%
2) Federal Revenue		8100-8299	47,340.00	2,922,902.00	2,970,242.00	47,340.00	9,498,081.00	9,545,421.00	221.4%
3) Other State Revenue		8300-8599	614,925.00	3,971,051.00	4,585,976.00	653,871.00	2,017,751.00	2,671,622.00	-41.7%
4) Other Local Revenue		8600-8799	649,731.00	2,888,263.00	3,537,994.00	578,936.00	1,480,735.00	2,059,671.00	-41.8%
5) TOTAL, REVENUES			33,427,008.00	9,782,216.00	43,209,224.00	34,160,479.00	12,996,567.00	47,157,046.00	9.1%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		17,431,175.00	8,442,709.00	25,873,884.00	18,261,657.00	14,543,106.00	32,804,763.00	26.8%
2) Instruction - Related Services	2000-2999		3,124,998.00	174,599.00	3,299,597.00	3,284,112.00	115,684.00	3,399,796.00	3.0%
3) Pupil Services	3000-3999		1,357,493.00	2,433,551.00	3,791,044.00	1,473,155.00	2,464,270.00	3,937,425.00	3.9%
4) Ancillary Services	4000-4999		397,621.00	4,337.00	401,958.00	443,677.00	3,336.00	447,013.00	11.29
5) Community Services	5000-5999		139,980.00	332,781.00	472,761.00	143,916.00	332,690.00	476,606.00	0.8%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		2,748,141.00	327,740.00	3,075,881.00	2,832,203.00	162,018.00	2,994,221.00	-2.7%
8) Plant Services	8000-8999		2,744,091.00	1,602,563.00	4,346,654.00	2,778,522.00	1,736,756.00	4,515,278.00	3.9%
9) Other Outgo	9000-9999	Except 7600- 7699	613.552.00	16.518.00	630.070.00	683,227.00	16,518.00	699,745.00	11.1%
10) TOTAL, EXPENDITURES		1058	28,557,051.00	13,334,798.00	41,891,849.00	29,900,469.00	19,374,378.00	49,274,847.00	11.19
C. EXCESS (DEFICIENCY) OF REVENUES								.0,214,047.00	17.07
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			4,869,957.00	(3,552,582.00)	1,317,375.00	4,260,010.00	(6,377,811.00)	(2,117,801.00)	-260.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.09
3) Contributions		8980-8999	(4,886,642.00)	4,886,642.00	0.00	(5,165,180.00)	5,165,180.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,886,642.00)	4,886,642.00	0.00	(5,165,180.00)	5,165,180.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND									
BALANCE (C + D4)			(16,685.00)	1,334,060.00	1,317,375.00	(905,170.00)	(1,212,631.00)	(2,117,801.00)	-260.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	10,623,907.00	5,135,223.00	15,759,130.00	10,607,222.00	6,469,283.00	17,076,505.00	8.4%
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)		0705	10,623,907.00	5,135,223.00	15,759,130.00	10,607,222.00	6,469,283.00	17,076,505.00	8.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,623,907.00	5,135,223.00	15,759,130.00	10,607,222.00	6,469,283.00	17,076,505.00	8.49
2) Ending Balance, June 30 (E + F1e)			10,607,222.00	6,469,283.00	17,076,505.00	9,702,052.00	5,256,652.00	14,958,704.00	-12.49
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.09
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.09
b) Restricted		9740	0.00	6,469,283.00	6,469,283.00	0.00	5,256,652.00	5,256,652.00	-18.79
c) Committed		0350							
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	6,000,000.00	0.00	6,000,000.00	Ne
Committed Fund Balance Resolution	0000	9760			0.00	6,000,000.00		6,000,000.00	
<ul> <li>d) Assigned</li> <li>Other Assignments (by Resource/Object)</li> </ul>		9780	8,093,711.00	0.00	8,093,711.00	745,561.00	0.00	745,561.00	-90.89
	0000	9780		0.00		/40,001.00	0.00		-90.8%
Textbook Adoption			925,000.00		925,000.00			0.00	
LCAP Reserve Construction Contingencies	0000	9780 9780	950,000.00		950,000.00			0.00	
School Repairs	0000	9780	500,000.00		500,000.00			0.00	
	0000	9780	1,000,000.00		1,000,000.00			0.00	
GB Agreement			40,000.00		40,000.00			0.00	
Technology Maintenance	0000	9780	559,643.00		559,643.00			0.00	
New Construction	0000	9780	2,000,000.00		2,000,000.00			0.00	
One-Time Funded Positions	0000	9780	645,000.00		645,000.00			0.00	
	0000	9780	905, 170.00		905,170.00			0.00	
Deficit Spending Bridge								0.00	
Lottery Reserve	1100	9780	568,898.00		568,898.00			0.00	
	1100 0000	9780 9780	568,898.00		568,898.00 0.00	497, 838.00		497, 838.00	
Lottery Reserve One-Time Funded Positions/Deficit			568,898.00			497, 838.00 40, 000.00			

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#### 2022-23 Budget, July 1 General Fund / County School Service Fund Expenditures by Function

3968650000000 Form 01 D8B24XSBY2(2022-23)

San Joaquin County Expenditures by Function Diblards 12(222)									
			2021-22 Estimated Actuals						
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Lottery Reserve	1100	9780			0.00	207, 723.00		207, 723.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,513,511.00	0.00	2,513,511.00	2,956,491.00	0.00	2,956,491.00	17.6%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

39686500000000 Form 01 D8B24XSBY2(2022-23)

#### 2022-23 Budget, July 1 General Fund / County School Service Fund Restricted Detail

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
2600	Expanded Learning Opportunities Program	365,042.00	0.00
5810	Other Restricted Federal	45,165.00	83,482.00
6230	California Clean Energy Jobs Act	34,723.00	34,723.00
6264		875.00	875.00
6266	Educator Effectiveness, FY 2021-22	732,543.00	0.00
6300	Lottery: Instructional Materials	1,135,896.00	1,294,964.00
6537	Special Ed: Learning Recovery Support	195,000.00	0.00
7311	Classified School Employee Professional Development Block Grant	19,117.00	19,117.00
7338		6,173.00	6,173.00
7415	Classified School Employee Summer Assistance Program	58,906.00	96,351.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	120,858.00	0.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	991,401.00	464,110.00
9010	Other Restricted Local	2,763,584.00	3,256,857.00
Total, Restricted Balance		6,469,283.00	5,256,652.00

### 2022-23 Budget, July 1 Student Activity Special Revenue Fund Expenditures by Object

	•				•
Description	Description Resource Codes		2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	729,288.00	729,288.00	0.0%
5) TOTAL, REVENUES			729,288.00	729,288.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employ ee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	489,629.00	489,629.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	27,218.00	27,218.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			516,847.00	516,847.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			212,441.00	212,441.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
<ol> <li>Contributions</li> <li>TOTAL, OTHER FINANCING</li> </ol>		8980-8999	0.00	0.00	0.0%
SOURCES/USES E. NET INCREASE (DECREASE) IN			0.00	0.00	0.0%
FUND BALANCE (C + D4)			212,441.00	212,441.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	807,926.00	1,020,367.00	26.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			807,926.00	1,020,367.00	26.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			807,926.00	1,020,367.00	26.3%
2) Ending Balance, June 30 (E + F1e)			1,020,367.00	1,232,808.00	20.8%
Components of Ending Fund Balance					
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## 2022-23 Budget, July 1 Student Activity Special Revenue Fund Expenditures by Object

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,020,367.00	1,232,808.00	20.8%
c) Committed					
Stabilization Arrangemer	its	9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriate	эd				
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropria Amount	ıted	9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment t Cash in County Treasury	C	9111	0.00		
b) in Banks		9120	1,020,369.82		
c) in Revolving Cash Accou	nt	9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Depo	sit	9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Governm	ent	9290	0.00		
5) Due from Other Funds		9310	0.00	1	
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00	1	
9) TOTAL, ASSETS			1,020,369.82	1	
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resou	irces	9490	0.00		
2) TOTAL, DEFERRED OUTFI	OWS		0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Government	s	9590	0.00		
3) Due to Other Funds		9610	0.00	1	
4) Current Loans		9640	0.00	1	
5) Unearned Revenues		9650	0.00	1	
6) TOTAL, LIABILITIES			0.00	1	

## 2022-23 Budget, July 1 Student Activity Special Revenue Fund Expenditures by Object

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Differenc
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources	S	9690	0.00		
2) TOTAL, DEFERRED INFLOW	S		0.00		
K. FUND EQUITY				1	
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			1,020,369.82		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.09
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the F Value of Investments	air	8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	729,288.00	729,288.00	0.0%
TOTAL, REVENUES			729,288.00	729,288.00	0.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES	3		0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.09
Classified Support Salaries		2200	0.00	0.00	0.09
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salar	ries	2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.09
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.09
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.09
PERS		3201-3202	0.00	0.00	0.09
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.09
Health and Welfare Benefits		3401-3402	0.00	0.00	0.09
Unemployment Insurance		3501-3502	0.00	0.00	0.0
Workers' Compensation		3601-3602	0.00	0.00	0.0
OPEB, Allocated		3701-3702	0.00	0.00	0.0
OPEB, Active Employees		3751-3752	0.00	0.00	0.0
Other Employ ee Benefits		3901-3902	0.00	0.00	0.0
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0
BOOKS AND SUPPLIES					
Materials and Supplies		4300	489,629.00	489,629.00	0.0
Noncapitalized Equipment		4400	0.00	0.00	0.0

California Department of Education SACS Web System System Version: SACS V1 Form Version: 2

## 2022-23 Budget, July 1 Student Activity Special Revenue Fund Expenditures by Object

Description Resource Code	es Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, BOOKS AND SUPPLIES		489,629.00	489,629.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES				
Subagreements for Services	5100	0.00	0.00	0.0%
Dues and Memberships	5300	0.00	0.00	0.0%
Insurance	5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.0%
Professional/Consulting Services and				
Operating Expenditures	5800	27,218.00	27,218.00	0.0%
Communications	5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		27,218.00	27,218.00	0.0%
CAPITAL OUTLAY				
Equipment	6400	0.00	0.00	0.0%
Equipment Replacement	6500	0.00	0.00	0.0%
Lease Assets	6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY		0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS				
Transfers of Indirect Costs - Interfund	7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS		0.00	0.00	0.0%
TOTAL, EXPENDITURES		516,847.00	516,847.00	0.0%
INTERFUND TRANSFERS				
INTERFUND TRANSFERS IN				
Other Authorized Interfund Transfers In	8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN		0.00	0.00	0.0%
INTERFUND TRANSFERS OUT				
Other Authorized Interfund Transfers Out	7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT		0.00	0.00	0.0%
OTHER SOURCES/USES				
SOURCES				
Proceeds from Disposal of Capital Assets	8953	0.00	0.00	0.0%
Transfers from Funds of				
Lapsed/Reorganized LEAs	8965	0.00	0.00	0.0%
Proceeds from Leases	8972	0.00	0.00	0.0%
(c) TOTAL, SOURCES		0.00	0.00	0.0%
USES				
Transfers of Funds from				
Lapsed/Reorganized LEAs	7651	0.00	0.00	0.0%
(d) TOTAL, USES		0.00	0.00	0.0%

California Department of Education SACS Web System System Version: SACS V1 Form Version: 2

## 2022-23 Budget, July 1 Student Activity Special Revenue Fund Expenditures by Object

Description Resource Codes		Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
CONTRIBUTIONS					
Contributions from Unrestric Revenues	ted	8980	0.00	0.00	0.0%
Contributions from Restricte Revenues	d	8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a- b + c - d + e)			0.00	0.00	0.0%

Ripon Unified San Joaquin County

## 2022-23 Budget, July 1 Student Activity Special Revenue Fund Expenditures by Function

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	729,288.00	729,288.00	0.0%
5) TOTAL, REVENUES			729,288.00	729,288.00	0.0%
B. EXPENDITURES (Objects 1000- 7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		516,847.00	516,847.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			516,847.00	516,847.00	0.0%
FINANCING SOURCES AND USES (A5 - B10)			212,441.00	212,441.00	0.0%
D. OTHER FINANCING			212,111.00		0.0 /
SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN					
FUND			212,441.00	212,441.00	0.0%
FUND BALANCE (C + D4)					
BALANCE (C + D4)					
BALANCE (C + D4)					
BALANCE (C + D4) F. FUND BALANCE, RESERVES		9791	807,926.00	1,020,367.00	26.3%
BALANCE (C + D4) F. FUND BALANCE, RESERVES 1) Beginning Fund Balance		9791 9793	807,926.00	1,020,367.00	
F. FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Unaudited			-		0.0%
BALANCE (C + D4) F. FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Unaudited b) Audit Adjustments c) As of July 1 - Audited (F1a +			0.00	0.00	26.3% 0.0% 26.3% 0.0%

## 2022-23 Budget, July 1 Student Activity Special Revenue Fund Expenditures by Function

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
2) Ending Balance, June 30 (E F1e)	+		1,020,367.00	1,232,808.00	20.8%
Components of Ending Fun Balance	d				
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,020,367.00	1,232,808.00	20.8%
c) Committed					
Stabilization Arrangeme	nts	9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)	/	9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriat	ed				
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropri Amount	ated	9790	0.00	0.00	0.0%

2022-23 Budget, July 1         Ripon Unified       Student Activity Special Revenue Fund         San Joaquin County       Restricted Detail		ctivity Special Revenue Fund	968650000000 Form 08 (SBY2(2022-23)
Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
8210	Student Activity Funds	1,020,367.00	1,232,808.00
Total, Restricted Balance		1,020,367.00	1,232,808.00

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Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.09
2) Federal Revenue		8100-8299	1,238,797.00	1,211,645.00	-2.2
3) Other State Revenue		8300-8599	76,765.00	76,765.00	0.0
4) Other Local Revenue		8600-8799	15,590.00	15,590.00	0.0
5) TOTAL, REVENUES			1,331,152.00	1,304,000.00	-2.0
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0
2) Classified Salaries		2000-2999	465,250.00	487,653.00	4.8
3) Employ ee Benefits		3000-3999	161,272.00	184,145.00	14.2
4) Books and Supplies		4000-4999	469,006.00	469,006.00	0.0
5) Services and Other Operating Expenditures		5000-5999	41,897.00	41,897.00	0.0
6) Capital Outlay		6000-6999	0.00	0.00	0.0
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0
9) TOTAL, EXPENDITURES			1,137,425.00	1,182,701.00	4.0
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			193,727.00	121,299.00	-37.4
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0
b) Transfers Out		7600-7629	0.00	0.00	0.0
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0
b) Uses		7630-7699	0.00	0.00	0.0
3) Contributions		8980-8999	0.00	0.00	0.0
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			193,727.00	121,299.00	-37.49
F. FUND BALANCE, RESERVES			100,727.00	121,200.00	01.4
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	343,174.00	536,901.00	56.5
b) Audit Adjustments		9793	0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)		0.00	343,174.00	536,901.00	56.5
d) Other Restatements		9795	0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)		5155		536,901.00	56.5
2) Ending Balance, June 30 (E + F1e)			343,174.00 536,901.00	658,200.00	22.6
Components of Ending Fund Balance			550,901.00	038,200.00	22.0
a) Nonspendable		9711	044.54		100.0
Revolving Cash			644.51	0.00	-100.0
Stores		9712	7,391.27	0.00	-100.0
Prepaid Items		9713	0.00	0.00	0.0
All Others		9719	0.00	0.00	0.0
b) Restricted		9740	528,865.22	658,200.00	24.5
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0
Other Commitments		9760	0.00	0.00	0.0
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0
G. ASSETS					
1) Cash					
a) in County Treasury		9110	654,012.07		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	2,769.00		
c) in Revolving Cash Account		9130	644.51		
d) with Fiscal Agent/Trustee		9135	0.00		
California Department of Education SACS Web System System Version: SACS V1	Page 1 of 6		Form Last R	Printed: 6/13 prised: 1/1/0001 12 Summission Numb	2022 8:52:22 AM

System Version: SACS V1 Form Version: 2

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#### 2022-23 Budget, July 1 Cafeteria Special Revenue Fund Expenditures by Object

	-				
Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	7,391.27		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			664,816.85		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Pay able		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY			0.00		
(G9 + H2) - (I6 + J2)			664,816.85		
FEDERAL REVENUE			004,010.00		
Child Nutrition Programs		8220	1,238,797.00	1,211,645.00	-2.2%
Donated Food Commodities		8221			
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE		8290	0.00	0.00	0.0%
			1,238,797.00	1,211,645.00	-2.2%
		8520	70 705 00	70 705 00	0.0%
Child Nutrition Programs			76,765.00	76,765.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
			76,765.00	76,765.00	0.0%
Other Local Revenue					
Sales		0004			
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	12,574.00	12,574.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	3,016.00	3,016.00	0.0%
TOTAL, OTHER LOCAL REVENUE			15,590.00	15,590.00	0.0%
TOTAL, REVENUES			1,331,152.00	1,304,000.00	-2.0%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
CLASSIFIED SALARIES Classified Support Salaries		2200	402,547.00	424,616.00	5.5%
		2200 2300	402,547.00 62,703.00	424,616.00 63,037.00	5.5% 0.5%
Classified Support Salaries					

California Department of Education SACS Web System System Version: SACS V1 Form Version: 2

#### 2022-23 Budget, July 1 Cafeteria Special Revenue Fund Expenditures by Object

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			465,250.00	487,653.00	4.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	77,710.00	93,477.00	20.3%
OASDI/Medicare/Alternative		3301-3302	33,723.00	36,568.00	8.4%
Health and Welfare Benefits		3401-3402	36,463.00	43,308.00	18.8%
Unemploy ment Insurance		3501-3502	5,445.00	2,438.00	-55.2%
Workers' Compensation		3601-3602	7,931.00	8,354.00	5.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employ ee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			161,272.00	184,145.00	14.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	38,929.00	38,929.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	430,077.00	430,077.00	0.0%
TOTAL, BOOKS AND SUPPLIES			469,006.00	469,006.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	895.00	895.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	13,733.00	13,733.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	22,111.00	22,111.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(2,312.00)	(2,312.00)	0.0%
Professional/Consulting Services and Operating Expenditures		5800	6,727.00	6,727.00	0.0%
Communications		5900	743.00	743.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			41,897.00	41,897.00	0.0%
CAPITAL OUTLAY			41,037.00	41,037.00	0.07
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY		0000			0.0%
			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs) Debt Service					
		7429	0.00	0.00	0.00
Debt Service - Interest Other Debt Service - Principal		7438	0.00	0.00	0.0%
		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS		7050			
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,137,425.00	1,182,701.00	4.0%
INTERFUND TRANSFERS IN		0040			
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					

#### 2022-23 Budget, July 1 Cafeteria Special Revenue Fund Expenditures by Object

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

#### 2022-23 Budget, July 1 Cafeteria Special Revenue Fund Expenditures by Function

san Joaquin County	Expenditures by Fu	nction			D8B24XSBY2(2022-23
Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,238,797.00	1,211,645.00	-2.2%
3) Other State Revenue		8300-8599	76,765.00	76,765.00	0.0%
4) Other Local Revenue		8600-8799	15,590.00	15,590.00	0.0%
5) TOTAL, REVENUES			1,331,152.00	1,304,000.00	-2.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		1,122,999.00	1,168,275.00	4.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		14,426.00	14,426.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,137,425.00	1,182,701.00	4.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B10)			193,727.00	121,299.00	-37.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			193,727.00	121,299.00	-37.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	343,174.00	536,901.00	56.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			343,174.00	536,901.00	56.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			343,174.00	536,901.00	56.5%
2) Ending Balance, June 30 (E + F1e)			536,901.00	658,200.00	22.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	644.51	0.00	-100.0%
Stores		9712	7,391.27	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	528,865.22	658,200.00	24.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	501,713.22	631,048.00
5465	Child Nutrition: SNP COVID-19 Emergency Operational Costs Reimbursement (ECR)	27,152.00	27,152.00
Total, Restricted Balance		528,865.22	658,200.00

	Expenditures by C	<u> </u>			D6B24X5B12(2022-2
Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.04
3) Other State Revenue		8300-8599	0.00	0.00	0.0
4) Other Local Revenue		8600-8799	14,495.00	14,495.00	0.0
5) TOTAL, REVENUES			14,495.00	14,495.00	0.0
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0
2) Classified Salaries		2000-2999	0.00	0.00	0.0
3) Employ ee Benefits		3000-3999	0.00	0.00	0.0
4) Books and Supplies		4000-4999	4,995.00	4,995.00	0.0
5) Services and Other Operating Expenditures		5000-5999	605,972.00	487,364.00	-19.6
6) Capital Outlay		6000-6999	115,339.00	115,339.00	0.0
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0
9) TOTAL, EXPENDITURES			726,306.00	607,698.00	-16.3
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B9) D. OTHER FINANCING SOURCES/USES			(711,811.00)	(593,203.00)	-16.79
D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers					
		8900-8929			
a) Transfers In			0.00	0.00	0.0
b) Transfers Out		7600-7629	0.00	0.00	0.0
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0
b) Uses		7630-7699	0.00	0.00	0.0
3) Contributions		8980-8999	0.00	0.00	0.0
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(711,811.00)	(593,203.00)	-16.79
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,107,392.00	5,395,581.00	-11.7
b) Audit Adjustments		9793	0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)			6,107,392.00	5,395,581.00	-11.7
d) Other Restatements		9795	0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			6,107,392.00	5,395,581.00	-11.7
2) Ending Balance, June 30 (E + F1e)			5,395,581.00	4,802,378.00	-11.0
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0
Stores		9712	0.00	0.00	0.0
Prepaid Items		9713	0.00	0.00	0.0
All Others		9719	0.00	0.00	0.0
b) Restricted		9740	0.00	0.00	0.0
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0
Other Commitments		9760	0.00	0.00	0.0
d) Assigned					
Other Assignments		9780	5,395,581.00	4,802,378.00	-11.0
Deferred Maintenance	0000	9780	5,395,581.00		
Deferred Maintenance	0000	9780		4,802,378.00	
e) Unassigned/Unappropriated Reserv e for Economic Uncertainties		9789	0.00	0.00	0.0
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,704,136.45		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
California Department of Education SACS Web System System Version: SACS V1	Page 1 of 5		Form Last R	Printed: 6/13/	2022 8:52:58 AM 0000 AM +00:00 er. 08B24XSBY

System Version: SACS V1 Form Version: 2

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Gov ernment		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			5,704,136.45		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Pay able		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G9 + H2) - (I6 + J2)			5,704,136.45		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	11,795.00	11,795.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,700.00	2,700.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			14,495.00	14,495.00	0.0%
TOTAL, REVENUES			14,495.00	14,495.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
onempoyment insurance		JUUI-JUUZ	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employ ee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	4,995.00	4,995.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,995.00	4,995.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES			1,000100	1,000.00	0.070
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	278,260.00	159,652.00	-42.6%
Transfers of Direct Costs		5710			
			0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	327,712.00	327,712.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			605,972.00	487,364.00	-19.6%
CAPITAL OUTLAY					
Land Improvements		6170	99,887.00	99,887.00	0.0%
Buildings and Improvements of Buildings		6200	13,850.00	13,850.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	1,602.00	1,602.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			115,339.00	115,339.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			726,306.00	607,698.00	-16.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds			0.00	0.00	0.070
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979			
		0373	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES		7054			
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	14,495.00	14,495.00	0.0%
5) TOTAL, REVENUES			14,495.00	14,495.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		726,306.00	607,698.00	-16.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			726,306.00	607,698.00	-16.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(711,811.00)	(593,203.00)	-16.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(711,811.00)	(593,203.00)	-16.7%
F. FUND BALANCE, RESERVES			( <i>i</i> ,	(,	
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,107,392.00	5,395,581.00	-11.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,107,392.00	5,395,581.00	-11.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,107,392.00	5,395,581.00	-11.7%
2) Ending Balance, June 30 (E + F1e)			5,395,581.00	4,802,378.00	-11.0%
Components of Ending Fund Balance			.,	,,.	
a) Nonspendable					
Rev olving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed			0.00	0.00	0.0,0
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned		0.00	0.00	0.00	0.0%
Other Assignments (by Resource/Object)		9780	5,395,581.00	4,802,378.00	-11.0%
Deferred Maintenance	0000	9780		4,002,378.00	-11.0%
			5, 395, 581.00	4 000 070 00	
Deferred Maintenance	0000	9780		4,802,378.00	
e) Unassigned/Unappropriated		0777			
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Ripon Unified San Joaquin County		Deferred	3 Budget, July 1 Maintenance Fund stricted Detail	39686 D8B24XSB	500000000 Form 14 Y2(2022-23)
Resource	Description		2021-22 Estimated Actuals		2022-23 Budget
Total, Restricted Balance				0.00	0.00

	Expenditures by C				D0D24X0D12(2022-20
Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	65,850.00	600.00	-99.1%
5) TOTAL, REVENUES			65,850.00	600.00	-99.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employ ee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	50,000.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			50,000.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			15,850.00	600.00	-96.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	19,080.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			19,080.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			34,930.00	600.00	-98.3%
F. FUND BALANCE, RESERVES			34,330.00	000.00	-30.370
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	214,168.00	249,098.00	16.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		5155			
d) Other Restatements		9795	214,168.00 0.00	249,098.00 0.00	16.3%
e) Adjusted Beginning Balance (F1c + F1d)		3735	214,168.00		
2) Ending Balance, June 30 (E + F1e)				249,098.00 249,698.00	16.3%
			249,098.00	249,698.00	0.2%
Components of Ending Fund Balance					
a) Nonspendable		0711			
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	238,189.00	238,789.00	0.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	10,909.00	10,909.00	0.0%
Building Fund	0000	9780	10,909.00		
Building Fund	0000	9780		10,909.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	189,758.63		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
California Department of Education SACS Web System System Version: SACS V1	Page 1 of 6		Form Last R	Printed: 6/13 Prised: 1/1/0001 #2	2022 8:53:29 AM

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#### 2022-23 Budget, July 1 Building Fund Expenditures by Object

Pescription         Resource Codes         Object Codes         2021-22 Budget           b) in Banks         9120         0.00           c) in Revolving Cash Account         9130         0.00           d) with Fiscal Agent/Trustee         9136         0.00           e) Collections Awaiting Deposit         9136         0.00           2) Investments         9136         0.00           3) Accounts         9160         0.00           4) Due from Granter Government         9200         0.000           5) Due from Other Funds         9310         0.00           6) Stores         9320         0.000           7) Prepaid Expenditures         9330         0.00           8) Other Current Assets         9330         0.00           9) TOTAL, ASSETS         118,758.65         118,758.65           H. DEFERRED OUTFLOWS OF RESOURCES         118,758.65         110,700           1) Locourts Revolutions of Resources         9490         0.000           2) Due to Granter Governments         9500         0.000           3) Other Lows OF RESOURCES         10,000         10.000           1) Locourts Revolutions of Resources         9600         0.000           3) Due to Other Funds         9610         0.000<	Percent Difference
c) in Revolving Cash Account       9130       0.00         d) with Fiscal Agent/Trustee       9135       0.00         e) Collections Awaiting Deposit       9140       0.00         2) Investments       9150       0.00         3) Accounts Receivable       9200       0.00         4) Due from Grator Government       9290       0.00         6) Due from Other Funds       9300       0.00         6) Stores       9320       0.00         7) Prepaid Expenditures       9330       0.00         8) Other Current Assets       9340       0.00         9) Total, ASSETS       189.798.8       199.798         H. DEFERRED OUTFLOWS OF RESOURCES       9490       0.00         1) Declearior Grator Governments       9500       0.00         2) TOTAL, ASSETS       0.00       0.00         2) TOTAL, DEFERRED OUTFLOWS       9500       0.00         1) Declearior Governments       9500       0.00         2) Due to Grator Governments       9500       0.00         3) Due to Other Funds       9610       0.00         3) Due to Other Funds       9640       0.00         3) Due to Other Funds       9640       0.00         3) Due to Other Funds	
d) with Fiscal Agent/Trustee         9135         0.00           e) Collections Awaiting Deposit         9140         0.00           2) Investments         9150         0.00           3) Accounts Receivable         9200         0.00           4) Due from Grantor Government         9290         0.00           5) Due from Other Funds         9310         0.00           6) Stores         9320         0.00           7) Prepaid Expenditures         9330         0.00           9) Other Current Assets         9330         0.00           9) TOTAL, ASSETS         189.758.63         189.758.63           H. DEFERRED OUTFLOWS OF RESOURCES         9490         0.00           1) Defored Outflows of Resources         9490         0.00           2) TOTAL, ASSETS         0.00         1           1. LABILITIES         10.00         0.00           1. DEFERRED OUTFLOWS         9500         0.00           2) Due to Oranto Governments         9500         0.00           3) Due to Other Funds         9610         0.00           2) Due to Other Funds         9650         0.00           3) Due to Other Funds         9640         0.00           3) Due to Other Funds         9650	
e) Collections Awaiting Deposit       9140       0.00         2) Investments       9150       0.00         3) Accounts Receivable       9200       0.00         4) Due from Grantor Government       9200       0.00         6) Due from Other Funds       9310       0.00         6) Stores       9320       0.00         7) Prepaid Expenditures       9330       0.00         8) Other Current Assets       9330       0.00         9) TOTAL, ASSETS       189,758.83       1         H. DEFERRED OUTFLOWS OF RESOURCES       9490       0.00         1) Defered Outflows of Resources       9490       0.00         2) TOTAL, DEFERRED OUTFLOWS       0.00       0         1. LABILITIES       0.00       0.00         3) Due to Grantor Governments       9500       0.00         3) Due to Grantor Governments       9500       0.00         3) Due to Other Funds       9610       0.00         4) Other Funds       9640       0.00         5) Unearmed Revenue       9650       0.00         6) TOTAL, LABILITIES       0.00       0.00         1) Due to Grantor Governments       9650       0.00         1) Due to Grantor Governments       9650	
2) Investments       9150       0.00         3) Accounts Receivable       9200       0.00         4) Due from Grantor Government       9290       0.00         5) Due from Other Funds       9310       0.00         6) Stores       9320       0.00         7) Prepaid Expenditures       9330       0.00         8) Other Current Assets       9340       0.00         9) TOTAL, ASSETS       198,758.65       198,758.65         1) Deferend Outflows of Resources       9490       0.00         2) TOTAL, DEFERRED OUTFLOWS       0.00       0.00         1) Defered Outflows of Resources       9490       0.00         2) TOTAL, DEFERRED OUTFLOWS       0.00       0.00         1) LIABILITIES       0.00       0.00         1) Due to Other Funds       9500       0.00         3) Due to Other Funds       9610       0.00         3) Due to Other Funds       9640       0.00         4) Unearned Revenue       9650       0.00         6) TOTAL, LIABILITIES       0.00       0.00         3) Due to Other Funds       9640       0.00         6) TOTAL, LIABILITIES       0.00       0.00	
3) Accounts Receivable       9200       0.00         4) Due from Grantor Government       9290       0.00         5) Due from Other Funds       9310       0.00         6) Stores       9320       0.00         7) Prepaid Expenditures       9330       0.00         8) Other Current Assets       9340       0.00         9) TOTAL, ASSETS       189,758.63         H. DEFERRED OUTFLOWS OF RESOURCES       9490       0.00         1) Deferred Outflows of Resources       9490       0.00         2) TOTAL, DEFERRED OUTFLOWS       0.00       0.00         1) Accounts Payable       9500       0.00         2) Due to Grantor Governments       9590       0.00         3) Due to Other Funds       9610       0.00         4) Current Loans       9640       0.00         5) Unearned Revenue       9650       0.00         6) TOTAL, LIABILITIES       0.00       0.00         1) Luestore Funds       9640       0.00         2) Unearned Revenue       9650       0.00         6) TOTAL, LIABILITIES       0.00       0.00	
4) Due from Grantor Government       9290       0.00         5) Due from Other Funds       9310       0.00         6) Stores       9320       0.00         7) Prepaid Expenditures       9330       0.00         8) Other Current Assets       9340       0.00         9) TOTAL, ASSETS       189,758.63       1         H. DEFERRED OUTFLOWS OF RESOURCES       9490       0.00         1) Deferred Outflows of Resources       9490       0.00         2) TOTAL, DEFERRED OUTFLOWS       0.00       1         1. LIABILITIES       0.00       0.00         1) Accounts Payable       9500       0.00         2) Due to Grantor Governments       9590       0.00         3) Due to Other Funds       9610       0.00         4) Current Leans       9640       0.00         5) Unearned Revenue       9650       0.00         6) TOTAL, LIABILITIES       0.00       0.00         3) Due to Other Funds       9640       0.00         4) Current Leans       9650       0.00         5) Unearned Revenue       9650       0.00         6) TOTAL, LIABILITIES       0.00       0.00	
5) Due from Other Funds       9310       0.00         6) Stores       9320       0.00         7) Prepaid Expenditures       9330       0.00         8) Other Current Assets       9340       0.00         9) TOTAL, ASSETS       189,758.63       189,758.63         H. DEFERRED OUTFLOWS OF RESOURCES       9490       0.00         1) Deferred Outflows of Resources       9490       0.00         2) TOTAL, DEFERRED OUTFLOWS       0.00       0.00         1. LIABILITIES       0.00       0.00         1) Accounts Payable       9500       0.00         2) Due to Grantor Governments       9590       0.00         3) Due to Other Funds       9640       0.00         4) Current Loans       9650       0.00         5) Unearned Revenue       9650       0.00         6) TOTAL, LIABILITIES       0.00       0.00	
6) Stores       9320       0.00         7) Prepaid Expenditures       9330       0.00         8) Other Current Assets       9340       0.00         9) TOTAL, ASSETS       189,758.63         H. DEFERRED OUTFLOWS OF RESOURCES       9490       0.00         1) Deferred Outflows of Resources       9490       0.00         2) TOTAL, DEFERRED OUTFLOWS       0.00       0.00         1. LIABILITIES       0.00       0.00         1. Accounts Payable       9500       0.00         2) Due to Grantor Governments       9590       0.00         3) Due to Other Funds       9610       0.00         4) Current Loans       9640       0.00         5) Unearned Revenue       9650       0.00         6) TOTAL, LIABILITIES       0.00       0.00         5) Unearned Revenue       9650       0.00         6) TOTAL, LIABILITIES       0.00       0.00	
7) Prepaid Expenditures       9330       0.00         8) Other Current Assets       9340       0.00         9) TOTAL, ASSETS       189,758.63       189,758.63         H. DEFERRED OUTFLOWS OF RESOURCES       9490       0.00         1) Defered Outflows of Resources       9490       0.00         2) TOTAL, DEFERRED OUTFLOWS       0.00       0         1. LIABILITIES       0.00       0.00         1) Accounts Payable       9500       0.00         2) Due to Grantor Governments       9590       0.00         3) Due to Other Funds       9610       0.00         4) Current Loans       9640       0.00         5) Unearmed Revenue       9650       0.00         6) TOTAL, LIABILITIES       0.00       0.00	
8) Other Current Assets       9340       0.00         9) TOTAL, ASSETS       189,758.63         H. DEFERRED OUTFLOWS OF RESOURCES       9490       0.00         1) Deferred Outflows of Resources       9490       0.00         2) TOTAL, DEFERRED OUTFLOWS       9490       0.00         1. LIABILITIES       0.00       0.00         1) Accounts Payable       9500       0.00         2) Due to Grantor Governments       9590       0.00         3) Due to Other Funds       9610       0.00         4) Current Loans       9640       0.00         5) Unearmed Revenue       9650       0.00         6) TOTAL, LIABILITIES       0.00       0.00	
9) TOTAL, ASSETS       189,758.63       I         H. DEFERRED OUTFLOWS OF RESOURCES       9490       0.00         1) Deferred Outflows of Resources       9490       0.00         2) TOTAL, DEFERRED OUTFLOWS       0.00       0.00         I. LIABILITIES       0.00       0.00         1) Accounts Payable       9500       0.00         2) Due to Grantor Governments       9590       0.00         3) Due to Other Funds       9610       0.00         4) Current Loans       9640       0.00         5) Unearned Revenue       9650       0.00         6) TOTAL, LIABILITIES       0.00       0.00	
H. DEFERRED OUTFLOWS OF RESOURCES       9490       0.00         1) Deferred Outflows of Resources       9490       0.00         2) TOTAL, DEFERRED OUTFLOWS       0.00         I. LIABILITIES       0.00         1) Accounts Payable       9500       0.00         2) Due to Grantor Governments       9590       0.00         3) Due to Other Funds       9610       0.00         4) Current Loans       9640       0.00         5) Unearned Revenue       9650       0.00         6) TOTAL, LIABILITIES       0.00	
1) Deferred Outflows of Resources       9490       0.00         2) TOTAL, DEFERRED OUTFLOWS       0.00         1. LIABILITIES       0.00         1) Accounts Payable       9500       0.00         2) Due to Grantor Governments       9590       0.00         3) Due to Other Funds       9610       0.00         4) Current Loans       9640       0.00         5) Unearned Revenue       9650       0.00         6) TOTAL, LIABILITIES       0.00       0.00	
2) TOTAL, DEFERRED OUTFLOWS0.001. LIABILITIES95000.001) Accounts Payable95000.002) Due to Grantor Governments95900.003) Due to Other Funds96100.004) Current Loans96400.005) Unearned Revenue96500.006) TOTAL, LIABILITIES0.00J. DEFERRED INFLOWS OF RESOURCESImage: Constraint of the second se	
I. LIABILITIES         9500         0.00           1) Accounts Payable         9500         0.00           2) Due to Grantor Governments         9590         0.00           3) Due to Other Funds         9610         0.00           4) Current Loans         9640         0.00           5) Unearned Revenue         9650         0.00           6) TOTAL, LIABILITIES         0.00         0.00	
1) Accounts Payable       9500       0.00         2) Due to Grantor Governments       9590       0.00         3) Due to Other Funds       9610       0.00         4) Current Loans       9640       0.00         5) Unearned Revenue       9650       0.00         6) TOTAL, LIABILITIES       0.00       0.00	
2) Due to Garantor Governments       9590       0.00         3) Due to Other Funds       9610       0.00         4) Current Loans       9640       0.00         5) Unearned Revenue       9650       0.00         6) TOTAL, LIABILITIES       0.00       0.00	
3) Due to Other Funds       9610       0.00         4) Current Loans       9640       0.00         5) Unearned Revenue       9650       0.00         6) TOTAL, LIABILITIES       0.00       0.00	
3) Due to Other Funds       9610       0.00         4) Current Loans       9640       0.00         5) Unearned Revenue       9650       0.00         6) TOTAL, LIABILITIES       0.00       0.00	
4) Current Loans       9640       0.00         5) Unearned Revenue       9650       0.00         6) TOTAL, LIABILITIES       0.00	
5) Unearned Revenue         9650         0.00           6) TOTAL, LIABILITIES         0.00         0.00           J. DEFERRED INFLOWS OF RESOURCES         Image: Comparison of the second sec	
6) TOTAL, LIABILITIES     0.00       J. DEFERRED INFLOWS OF RESOURCES     0	
J. DEFERRED INFLOWS OF RESOURCES	
2) TOTAL, DEFERRED INFLOWS 0.00	
K. FUND EQUITY	
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2) 189,758.63	
FEDERAL REVENUE	
FEMA 8281 0.00 0.00	0.0%
All Other Federal Revenue         8290         0.00         0.00	0.0%
All Other Federal Revenue         0.00         0.00         0.00           TOTAL, FEDERAL REVENUE         0.00 <td>0.0%</td>	0.0%
	0.0%
OTHER STATE REVENUE	
Tax Relief Subventions	
Restricted Levies - Other	0.00
Homeowners' Exemptions         8575         0.00         0.00           Other Ocherchices (Inclusion)         0.570         0.00         0.00	0.0%
Other Subventions/In-Lieu Taxes 8576 0.00 0.00	0.0%
All Other State Revenue 8590 0.00 0.00	0.0%
TOTAL, OTHER STATE REVENUE     0.00     0.00	0.0%
Other Local Revenue	
County and District Taxes	
Other Restricted Levies	
Secured Roll 8615 0.00 0.00	0.0%
Unsecured Roll 8616 0.00 0.00	0.0%
Prior Years' Taxes 8617 0.00 0.00	0.0%
Supplemental Taxes         8618         0.00         0.00	
Non-Ad Valorem Taxes	0.0%
	0.0%
Parcel Taxes 8621 0.00 0.00	0.0%
Parcel Taxes         8621         0.00         0.00           Other         8622         0.00         0.00	
Parcel Taxes 8621 0.00 0.00	0.0%
Parcel Taxes         8621         0.00         0.00           Other         8622         0.00         0.00	0.0%
Parcel Taxes         8621         0.00         0.00           Other         8622         0.00         0.00           Community Redevelopment Funds Not Subject to LCFF Deduction         8625         0.00         0.00	0.0% 0.0% 0.0%
Parcel Taxes         8621         0.00         0.00           Other         8622         0.00         0.00           Community Redevelopment Funds Not Subject to LCFF Deduction         8625         0.00         0.00           Penalties and Interest from Delinquent Non-LCFF Taxes         8629         0.00         0.00	0.0% 0.0% 0.0%
Parcel Taxes86210.000.00Other86220.000.00Community Redevelopment Funds Not Subject to LCFF Deduction86250.000.00Penalties and Interest from Delinquent Non-LCFF Taxes86290.000.00Sales </td <td>0.0% 0.0% 0.0%</td>	0.0% 0.0% 0.0%
Parcel Taxes         8621         0.00         0.00           Other         8622         0.00         0.00           Community Redevelopment Funds Not Subject to LCFF Deduction         8625         0.00         0.00           Penalties and Interest from Delinquent Non-LCFF Taxes         8629         0.00         0.00           Sales	0.0% 0.0% 0.0% 0.0%

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		·	2021-22 Estimated		Percent
Description	Resource Codes	Object Codes	Actuals	2022-23 Budget	Percent Difference
Other Local Revenue					
All Other Local Revenue		8699	3,005.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			65,850.00	600.00	-99.1%
TOTAL, REVENUES			65,850.00	600.00	-99.1%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemploy ment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employ ee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	50,000.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			50,000.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES			00,000.00	0.00	
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800			
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		5900	0.00	0.00	0.0%
			0.00	0.00	0.0%
		6400			• · · ·
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			50,000.00	0.00	-100.0%

California Department of Education SACS Web System System Version: SACS V1 Form Version: 2

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	19,080.00	0.00	-100.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			19,080.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			19,080.00	0.00	-100.0%

			-		
Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	65,850.00	600.00	-99.1%
5) TOTAL, REVENUES			65,850.00	600.00	-99.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		50,000.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			50,000.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			15,850.00	600.00	-96.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	19,080.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			19,080.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			34,930.00	600.00	-98.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	214,168.00	249,098.00	16.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			214,168.00	249,098.00	16.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			214,168.00	249,098.00	16.3%
2) Ending Balance, June 30 (E + F1e)			249,098.00	249,698.00	0.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	238,189.00	238,789.00	0.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	10,909.00	10,909.00	0.0%
Building Fund	0000	9780	10,909.00		
Building Fund	0000	9780	-,	10,909.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
		3130	0.00	0.00	0.0%

Ripon Unified San Joaquin County		2022-23 Budget, July 1 3968 Building Fund Restricted Detail D6824XSI		
Resource	Description	2021-22 Estimated Actuals	2022-23 Budget	
7710	State School Facilities Projects	219,109.00	219,709.00	
9010	Other Restricted Local	19,080.00	19,080.00	
Total, Restricted Balance		238, 189.00	238,789.00	

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	216,764.00	216,764.00	0.0%
5) TOTAL, REVENUES			216,764.00	216,764.00	0.0%
B. EXPENDITURES				İ	
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employ ee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	852.00	852.00	0.0%
6) Capital Outlay		6000-6999	2,573,295.00	9,148.00	-99.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,574,147.00	10,000.00	-99.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,357,383.00)	206,764.00	-108.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,357,383.00)	206,764.00	-108.8%
F. FUND BALANCE, RESERVES			(_,,000.00)		
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,680,332.00	3,322,949.00	-41.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,680,332.00	3,322,949.00	-41.5%
d) Other Restatements		9795	0.00	0.00	-41.5%
e) Adjusted Beginning Balance (F1c + F1d)		0.00	5,680,332.00	3,322,949.00	-41.5%
2) Ending Balance, June 30 (E + F1e)			3,322,949.00	3,522,949.00	-41.5%
Components of Ending Fund Balance			3,322,949.00	3,528,713.00	0.2%
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9711	0.00	0.00	0.0%
Stores Prepaid Items		9712			
All Others		9713	0.00	0.00	0.0%
			0.00	0.00	0.0%
b) Restricted		9740	3,252,284.00	3,391,944.00	4.3%
c) Committed		0750			0.011
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned		0700			
Other Assignments	0000	9780	70,665.00	137,769.00	95.0%
Capital Facilities	0000	9780	70, 665. 00		
Capital Facilities Fund	0000	9780		137, 769.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,769,069.32		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	Driptod: 6/40	2022 8-52-52 4 14
California Department of Education SACS Web System	Page 1 of 6		Form Last R		2022 8:53:52 AM 0000 AM +00:00 001 08B24XSBY2
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an Joaquin County	Expenditures by O	Dject	1		D8B24XSBY2(2022-
Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			5,769,069.32		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			5,769,069.32		
OTHER STATE REVENUE			İ		
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.4
All Other State Revenue		8590	0.00	0.00	0.
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.1
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.4
Unsecured Roll		8616	0.00	0.00	0.0
Prior Years' Taxes		8617	0.00	0.00	0.0
Supplemental Taxes		8618	0.00	0.00	0.4
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.1
Other		8622	0.00	0.00	0.
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.1
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.
Interest		8660	32,704.00	32,704.00	0.1
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.
Fees and Contracts					
Mitigation/Dev eloper Fees		8681	184,060.00	184,060.00	0.
				,	0.
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.1

#### 2022-23 Budget, July 1 Capital Facilities Fund Expenditures by Object

Description Re	source Codes Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, OTHER LOCAL REVENUE		216,764.00	216,764.00	0.0%
TOTAL, REVENUES		216,764.00	216,764.00	0.0%
CERTIFICATED SALARIES				
Other Certificated Salaries	1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES		0.00	0.00	0.0%
CLASSIFIED SALARIES				
Classified Support Salaries	2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries	2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400	0.00	0.00	0.0%
Other Classified Salaries	2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES		0.00	0.00	0.0%
EMPLOYEE BENEFITS				
STRS	3101-3102	0.00	0.00	0.0%
PERS	3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative	3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits	3401-3402	0.00	0.00	0.0%
Unemploy ment Insurance	3501-3502	0.00	0.00	0.0%
Workers' Compensation	3601-3602	0.00	0.00	0.0%
OPEB, Allocated	3701-3702	0.00	0.00	0.0%
OPEB, Active Employees	3751-3752	0.00	0.00	0.0%
Other Employ ee Benefits	3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		0.00	0.00	0.0%
BOOKS AND SUPPLIES				
Approved Textbooks and Core Curricula Materials	4100	0.00	0.00	0.0%
Books and Other Reference Materials	4200	0.00	0.00	0.0%
Materials and Supplies	4300	0.00	0.00	0.0%
Noncapitalized Equipment	4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES		0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES				
Subagreements for Services	5100	0.00	0.00	0.0%
Travel and Conferences	5200	0.00	0.00	0.0%
Insurance	5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services	5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	500.00	500.00	0.0%
Transfers of Direct Costs	5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800	352.00	352.00	0.0%
Communications	5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		852.00	852.00	0.0%
CAPITAL OUTLAY		0.02.00	002.00	0.0%
Land	6100	14,000.00	0.00	-100.0%
Land Improvements	6170	934,878.00	0.00	-100.0%
Buildings and Improvements of Buildings	6200	1,624,417.00	9,148.00	-100.0 %
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	1,624,417.00	0.00	-99.4%
Equipment	6400			0.0%
Equipment Replacement	6500	0.00	0.00	0.0%
Lease Assets	6600		0.00	0.0%
Lease Assets TOTAL, CAPITAL OUTLAY	UUdd	0.00	0.00	
		2,573,295.00	9,148.00	-99.6%
OTHER OUTGO (excluding Transfers of Indirect Costs) Other Transfers Out				
	7000	0.00		0.001
All Other Transfers Out to All Others	7299	0.00	0.00	0.0%
Debt Service				
Debt Service - Interest	7438	0.00	0.00	0.0%
Other Debt Service - Principal	7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		0.00	0.00	0.0%
TOTAL, EXPENDITURES		2,574,147.00	10,000.00	-99.6%

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

Budget, July 1 Facilities Fund ricted Detail		39686500000000 Form 25 D8B24XSBY2(2022-23)
	2021-22	2022-23

2022-23 Budget, July 1 Capital Facilities Fund
Restricted Detail

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
9010	Other Restricted Local	3,252,284.00	3,391,944.00
Total, Restricted Balance		3,252,284.00	3,391,944.00

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.09
3) Other State Revenue		8300-8599	0.00	0.00	0.0
4) Other Local Revenue		8600-8799	2,358.00	2,358.00	0.0
5) TOTAL, REVENUES			2,358.00	2,358.00	0.0
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0
2) Classified Salaries		2000-2999	0.00	0.00	0.0
3) Employ ee Benefits		3000-3999	0.00	0.00	0.0
4) Books and Supplies		4000-4999	0.00	0.00	0.0
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0
6) Capital Outlay		6000-6999	0.00	0.00	0.0
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0
9) TOTAL, EXPENDITURES			0.00	0.00	0.0
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,358.00	2,358.00	0.0
D. OTHER FINANCING SOURCES/USES			_,	_,	
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0
b) Transfers Out		7600-7629	0.00	0.00	0.0
2) Other Sources/Uses		1000 1020	0.00	0.00	0.0
a) Sources		8930-8979	0.00	0.00	0.0
b) Uses		7630-7699	0.00	0.00	0.0
3) Contributions		8980-8999	0.00		
		0900-0999		0.00	0.0
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,358.00	2,358.00	0.09
1) Designing Fund Delega					
1) Beginning Fund Balance		9791	550 407 00	550 055 00	0.4
a) As of July 1 - Unaudited			556,497.00	558,855.00	0.4
b) Audit Adjustments		9793	0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)		0705	556,497.00	558,855.00	0.4
d) Other Restatements		9795	0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			556,497.00	558,855.00	0.4
2) Ending Balance, June 30 (E + F1e)			558,855.00	561,213.00	0.4
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0
Stores		9712	0.00	0.00	0.0
Prepaid Items		9713	0.00	0.00	0.0
All Others		9719	0.00	0.00	0.0
b) Restricted		9740	41,367.00	43,725.00	5.7
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0
Other Commitments		9760	0.00	0.00	0.0
d) Assigned					
Other Assignments		9780	517,488.00	517,488.00	0.0
County School Facilities	0000	9780	517,488.00		
County School Facilities Fund	0000	9780		517, 488.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0
G. ASSETS			İ	İ	
1) Cash					
a) in County Treasury		9110	557,830.64		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		

Form Last Sumission Number 08B24XSBY2

#### 2022-23 Budget, July 1 County School Facilities Fund Expenditures by Object

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			557,830.64		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Pay able		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES			0.00		
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS		0000	0.00		
K. FUND EQUITY			0.00		
Ending Fund Balance, June 30 (G9 + H2) - (16 + J2)			557,830.64		
FEDERAL REVENUE			557,650.04		
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE		0200	0.00	0.00	0.0%
OTHER STATE REVENUE			0.00	0.00	0.0%
		8545	0.00	0.00	0.0%
School Facilities Apportionments			0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,358.00	2,358.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,358.00	2,358.00	0.0%
TOTAL, REVENUES			2,358.00	2,358.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%

#### 2022-23 Budget, July 1 County School Facilities Fund Expenditures by Object

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemploy ment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employ ee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS IN		8913	0.00	0.00	0.00
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
		618	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT		7640			
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

#### 2022-23 Budget, July 1 County School Facilities Fund Expenditures by Object

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

### 2022-23 Budget, July 1 County School Facilities Fund Expenditures by Function

a Joaquin County Experiatures by Function					D6D24A3D12(2022-23)	
Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference	
A. REVENUES						
1) LCFF Sources		8010-8099	0.00	0.00	0.0%	
2) Federal Revenue		8100-8299	0.00	0.00	0.0%	
3) Other State Revenue		8300-8599	0.00	0.00	0.0%	
4) Other Local Revenue		8600-8799	2,358.00	2,358.00	0.0%	
5) TOTAL, REVENUES			2,358.00	2,358.00	0.0%	
B. EXPENDITURES (Objects 1000-7999)						
1) Instruction	1000-1999		0.00	0.00	0.0%	
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%	
3) Pupil Services	3000-3999		0.00	0.00	0.0%	
4) Ancillary Services	4000-4999		0.00	0.00	0.0%	
5) Community Services	5000-5999		0.00	0.00	0.0%	
6) Enterprise	6000-6999		0.00	0.00	0.0%	
7) General Administration	7000-7999		0.00	0.00	0.0%	
8) Plant Services	8000-8999		0.00	0.00	0.0%	
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%	
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			2,358.00	2,358.00	0.0%	
D. OTHER FINANCING SOURCES/USES			,	,		
1) Interfund Transfers						
a) Transfers In		8900-8929	0.00	0.00	0.0%	
b) Transfers Out		7600-7629	0.00	0.00	0.0%	
2) Other Sources/Uses			0.00	0.00	0.070	
a) Sources		8930-8979	0.00	0.00	0.0%	
b) Uses		7630-7699	0.00	0.00	0.0%	
3) Contributions		8980-8999	0.00	0.00	0.0%	
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%	
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			2,358.00	2,358.00	0.0%	
F. FUND BALANCE, RESERVES			2,000.00	2,000.00	0.070	
1) Beginning Fund Balance						
a) As of July 1 - Unaudited		9791	556,497.00	558,855.00	0.4%	
b) Audit Adjustments		9793	0.00	0.00	0.0%	
c) As of July 1 - Audited (F1a + F1b)			556,497.00	558,855.00	0.4%	
d) Other Restatements		9795	0.00	0.00	0.0%	
e) Adjusted Beginning Balance (F1c + F1d)			556,497.00	558,855.00	0.4%	
2) Ending Balance, June 30 (E + F1e)			558,855.00	561,213.00	0.4%	
Components of Ending Fund Balance			000,000.00	001,210.000	0.170	
a) Nonspendable						
Rev olving Cash		9711	0.00	0.00	0.0%	
Stores		9712	0.00	0.00	0.0%	
Prepaid Items		9713	0.00	0.00	0.0%	
All Others		9719	0.00	0.00	0.0%	
b) Restricted		9740	41,367.00	43,725.00	5.7%	
c) Committed		5140	41,007.00	43,723.00	3.776	
Stabilization Arrangements		9750	0.00	0.00	0.0%	
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%	
d) Assigned		5700	0.00	0.00	0.0%	
a) Assigned Other Assignments (by Resource/Object)		9780	E47 400 00	E47 400 00	0.00	
	0000		517,488.00	517,488.00	0.0%	
County School Facilities		9780	517,488.00			
County School Facilities Fund	0000	9780		517, 488.00		
e) Unassigned/Unappropriated						
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%	
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%	

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
7710	State School Facilities Projects	41,367.00	43,725.00
Total, Restricted Balance		41,367.00	43,725.00

# 2022-23 Budget, July 1 Special Reserve Fund for Capital Outlay Projects Expenditures by Object

2) Faderal Revenue       800-4200       0.00       0.00         3) Other Stars Revenue       8300-4599       0.00       0.00         4) Other Stars Revenue       8300-4599       0.00       2.500.00       4.066.7         5) TOTAL, REVENUES       60.00       2.500.00       4.066.7         5) TOTAL, SEVENUES       60.00       0.00       4.000         2) Classified Staine's       1000-1999       0.00       0.00       0.00         2) Classified Staine's       2000-5999       0.00       0.00       0.00         3) Enrolives Benefits       3000-5999       0.00       0.00       0.00         5) Services and Other Operating Expenditures       6000-4999       0.00       0.00       0.00         6) Captal Other Operating Expenditures       6000-4999       0.00       0.00       0.00         7) Other Otype (excluding Transfers of Indirect Costs)       7100-728, 7400-749       0.00       0.00       0.00         9) Other Stape (perclamer) Transfers of Indirect Costs       7300-739       0.00       0.00       0.00       0.00         9) Other Stape (perclamer) Transfers of Indirect Costs       700-728, 740-728       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00 </th <th></th> <th></th> <th>-</th> <th>I</th> <th></th> <th></th>			-	I		
11 OF Same000-000000-00000-0030 Decision Research and an analysis000-00000-0030 Decision Research and and analysis000-00000-0040 Decision Research and analysis000-00000-0010 Decision Research and analysis000-00000-0010 Decision Research and analysis000-00000-0010 Decision Research and analysis000-00000-0010 Decision Research and analysis000-00000-0010 Decision Research and analysis000-00000-0010 Decision Research and analysis000-00000-0010 Decision Research and analysis000-00000-0010 Decision Research and analysis000-00000-0010 Decision Research and analysis000-00000-0010 Decision Research and analysis000-00000-0010 Decision Research and Research and Analysis000-00000-0010 Decision Research and Research a	Description	Resource Codes	Object Codes		2022-23 Budget	
2) Inder data branes30% 0000000000003) Othe biad branes80% 0000.000.000.0004) Othe biad branes80% 0004.004.000.000.005) Othe biad branes80% 0000.000.000.000.000.005) Othe biad branes80% 0000.00 <td>A. REVENUES</td> <td></td> <td></td> <td></td> <td></td> <td></td>	A. REVENUES					
3 Order LandsmarkBit Alson000	1) LCFF Sources		8010-8099	0.00	0.00	0.0%
displayADDAADDAADDAADDAADDASTATUL APPAURS	2) Federal Revenue		8100-8299	0.00	0.00	0.0%
1000000000000000000000000000000000000	3) Other State Revenue		8300-8599	0.00	0.00	0.0
a. box/section         1000         1000         0.000         0.000           0) Contrained Salares         1000 1000         0.000         0.000         0.000           1) Employ Emants         2000-2000         0.000         0.000         0.000           1) Employ Emants         2000-2000         0.000         0.000         0.000         0.000           1) Employ Emants         2000-2000         0.000         0.000         0.000         0.000           1) Simulation Emants         2000-2000         0.000         0.000         0.000         0.000           1) One Code Contractions         700-7000         0.000         0.000         0.000         0.000           10 One Code Contractions         7000-7000         0.000         0.000         0.000         0.000           10 One Code Contractions         7000-7000         0.000         0.000         0.000         0.000           10 One Code Code Contractions         7000-7000         0.000         0.000         0.000         0.000           10 One Code Code Contractions         7000-7000         0.000         0.000         0.000         0.000           10 One Code Code Contractions         7000-7000         0.000         0.000         0.000         0.000 </td <td>4) Other Local Revenue</td> <td></td> <td>8600-8799</td> <td>60.00</td> <td>2,500.00</td> <td>4,066.79</td>	4) Other Local Revenue		8600-8799	60.00	2,500.00	4,066.79
10 Outsaired same)000000000000000000000000000000000	5) TOTAL, REVENUES			60.00	2,500.00	4,066.79
0 0 10	B. EXPENDITURES					
9) Figure Handla00005800.000.004 Nati and Repting Lowenting60004800.000.006) Cell May60004800.000.0010 Cell Obje - Tradient Coltra7105 GMA (20000.000.0010 Cell Obje - Tradient of Inter Coltra7107 GMA (20000.000.0010 Cell Obje - Tradient of Inter Coltra7107 GMA (20000.000.0010 Cell Obje - Tradient of Inter Coltra7107 GMA (20000.000.0010 Cell Obje - Tradient of Inter Coltra7100 GMA (20000.000.0010 Cell Obje - Tradient of Inter Coltra7000 GMB (20000.000.0010 Cell Obje - Tradient of Inter Coltra7000 GMB (20000.000.0010 Cell Obje - Tradient of Inter Coltra7000 GMB (20000.000.0010 Cell Obje - Tradient of Inter Coltra7000 GMB (20000.000.0010 Cell Obje - Tradient of Inter Coltra7000 GMB (20000.000.0010 Cell Obje - Tradient of Inter Coltra7000 GMB (20000.000.0010 Cell Obje - Tradient of Inter Coltra7000 GMB (20000.000.0010 Cell Obje - Tradient of Inter Coltra7000 GMB (20000.000.0010 Cell Obje - Tradient of Inter Coltra7000 GMB (20000.000.0010 Cell Obje - Tradient of Inter Coltra7000 GMB (20000.000.0010 Cell Obje - Tradient of Inter Coltra7000 GMB (20000.000.0010 Cell Obje - Tradient of Inter Coltra7000 GMB (20000.000.0010	1) Certificated Salaries		1000-1999	0.00	0.00	0.0
4 Base singuine400.00000.0000.0003 Since and Dirk Operating Expendences500.54690.0000.0000 Code of Oxing Since and Dirk Operating Frances or Interest Code)7100.7297, 760.72970.0000.0000 Other Lags - standing or Induct Code)7100.7297, 760.72970.0000.0000.0000 Other Lags - standing or Induct Code)7100.7297, 760.72970.0000.0000.0000 Other Lags - standing or Induct Code)7100.7297, 760.72970.0000.0000.0000 Other Lags - standing or Induct Code0.0000.0000.0000.0000 Other Lags - standing or Induct Code7100.7297, 760.7200.0000.0000.0001 Induct Doubles Code Code Code7100.7297, 760.7200.0000.0000.0001 Induct Doubles Code Code Code Code7100.720, 700.7200.0000.0000.0001 Induct Doubles Code Code Code Code Code Code Code7100.720, 700.7200.0000.0001 Induct Doubles Code Code Code Code Code Code Code Code	2) Classified Salaries		2000-2999	0.00	0.00	0.0
b Smortes and Other Quencing Loopendures000095890.000.000.000 Clock Just Smortes of Institute of Institute Closts7007-73990.000.000.000 Other Just Smortes of Institute Closts7007-73910.000.0000.0000 Other Just Smortes Closts7007-73910.000.0000.0000 Other Just Smortes Closts7007-73910.000.0000.0000 Charles Smortes Closts9000-9000.0000.0000.0000 Other Smortes Smortes Closts9000-9000.0000.0000.0001 Just Smortes Institutes9000-9000.0000.0000.0002 Other Smortes S	3) Employ ee Benefits		3000-3999	0.00	0.00	0.09
0 Code day.0000 00090.0000.00	4) Books and Supplies		4000-4999	0.00	0.00	0.0
7) Der Odge textendre funderet Contex)708-7081, 7080 7080.000.008) Obte Odge - Transtes of indered Costs7307-7090.000.009) Dote Odge - Transtes of indered Costs7307-7090.000.00C. CACCES definitioned CostsSecond Cost as second cost as se	5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0
9,000000000000000000000000000000000000	6) Capital Outlay		6000-6999	0.00	0.00	0.0
9, 1704, p.PPHPD/TURES         0.000         0.000         0.000           C.DASES DEFICIENCY OF NEWNER OF LOTHER         0.000         0.000         0.000           D.OTHER FINANCING SOURCESURASE         0.000         0.000         0.000           0. OTHER FINANCING SOURCESURASE         0.000         0.000         0.000           0. OTHER FINANCING SOURCESURASE         0.000         0.000         0.000           0. There financing sourcesurase         0.000         0.000         0.000           10. Standards         0.000         0.000         0.000         0.000           10. Standards         0.000         0.000         0.000         0.000         0.000           10. Standards         0.000	7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.04
C. EXCESS (SPECIFICINCY OF PREMIUTIVES BEFORE OTHER         60.0         2.0000         4.0007           Initial markers         60.0         2.0000         4.0007           D. OTHER FINANCING SOURCES/USES         700 F203         0.00         0.00           I) Interfund Transfers         700 F203         0.00         0.00         0.00           I) Other Sources/Uses         700 F203         0.00         0.00         0.00           I) Other Sources/Uses         700 F203         0.00         0.00         0.00           I A Chart INFOREAGE (BCREASES) IN FUND BALANCE (C F04)         F714         2.00.327.00         2.200.327.00         0.00         0.00           I A Chart INFOREAGE (BCREASES) IN FUND BALANCE (C F04)         F714         2.200.327.00         2.200.327.00         0.00         0.00           I A Chart INFOREAGE (BCREASES) IN FUND BALANCE (C F04)         F714         2.200.327.00	8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0
PHAN-OR SQUINCES AND USES AS - B9         2.6000         2.6000         4.606.7           1) Inderford Transfors         B80 dB205         0         0         0.000           1) Inderford SQUINCES/USES         B80 dB205         0.000         0.000         0.000           2) Other FINAL-MORE SQUINCES/USES         FORD 7505         0.000         0.000         0.000           3) Success         6000 dB70         0.000         0.000         0.000           3) Success         6000 dB70         0.000         0.000         0.000           3) Success         0.000         0.000         0.000         0.000         0.000           3) Success         0.000         0.000         0.000         0.000         0.000           3) Contractast (DECREASE) IN FUND BALANCE (c - 0-0)         ENET MOREASE (DECREASE) IN FUND BALANCE (c - 0-0)         2.800.3700         0.2800.3700         0.2800.3700         0.000         0.000           4) Add Lay 1 - Luastinde         9735         0.000	9) TOTAL, EXPENDITURES			0.00	0.00	0.04
0. OTHER FMANCING SOURCESUSES         0.00         0.00         0.00           1) Indirations         8800-9522         0.00         0.00         0.00           2) Other SourcesUses         8800-9529         0.00         0.00         0.00           2) Other SourcesUses         8800-9529         0.00         0.00         0.00           2) Other SourcesUses         8800-9529         0.00         0.00         0.00           2) Chards SourcesUses         8800-9529         0.00         0.00         0.00           2) Chards SourcesUses         8800-9529         0.00         0.00         0.00           2) Contractions         8800-9529         0.00         0.00         0.00         0.00           4) TOTAL, OTHER FINANCING SOURCESUSES         0.00         0.00         0.00         0.00         0.00           2) Decomposition Fund Batance         9773         0.00         0.00         0.00         0.00           1) Beginners         9773         0.00         0.00         0.00         0.00         0.00           0) Add Againmets         9773         0.00         0.00         0.00         0.00         0.00         0.00         0.00           0) Othadd Againmets         9771 <td< td=""><td></td><td></td><td></td><td>60.00</td><td>2,500.00</td><td>4,066.7%</td></td<>				60.00	2,500.00	4,066.7%
in Transfers in         8800.0020         0.000         0.000         0.000           b) Transfers Out         7007.783         0.00         0.00         0.000           c) Other Successites         8800.6879         0.00         0.000         0.000           c) Other Successites         8800.6879         0.00         0.000         0.000           c) Other Successites         0.00         0.000         0.000         0.000           c) Other Successites         0.00         0.000         0.000         0.000         0.000           c) Other Successites         0.00         0.000	D. OTHER FINANCING SOURCES/USES					
Iteration Out         700-7620         0.00         0.00           a) Outre Source-Uses         700-7620         0.00         0.00           a) Source Uses         700-7620         0.00         0.00           b) Uses         700-7620         0.00         0.00         0.00           b) Control Linker HANCING SOURCESUSES         0.00         0.00         0.00         0.00           F. FUNCREASE (DECREASE) IN FUND BALANCE (C + D4)         0.00         2.00,370         2.200,370         0.000         0.00           b) Source Marked (F16 + F16)         2.200,370         2.200,370         0.00         0.00           b) Aukt Adjustments         0.701         2.200,370         2.200,370         0.00         0.00           c) Ad ul y 1 - Audied (F16 + F16)         2.200,3270         2.200,3270         2.200,3270         0.00         0.00         0.00           c) Ad ul y 1 - Audied (F16 + F16)         2.200,3270         2.200,3270         2.200,3270         0.00	1) Interfund Transfers					
2) Other Sources       Image: Sources       Ima	a) Transfers In		8900-8929	0.00	0.00	0.00
a) Sources         9000-907         0.00         0.00         0.00           b) Use         7557-7699         0.00         0.00         0.00           3) Contributors         8860-5990         0.00         0.00         0.00           4) TOTAL_OTER FINANCING SOURCES/USES         0.00         0.00         0.00           E. NET NOREASE (DECREASE) IN FUND BALANCE (C + De)         0.00         0.00         0.00           E. NET NOREASE (DECREASE) IN FUND BALANCE (C + De)         0.00         0.000         0.	b) Transfers Out		7600-7629	0.00	0.00	0.00
b) Uses         750,7000         0.00         0.00           3) Orthuborine         9808-980         0.00         0.00         0.00           4) DYDAL_OYCE_SPUSES         -         0.00         0.00         0.00           E. NET INCREASE (DECREASE) IN FUND BALANCE (C + 0.4)         -         0.00         0.000         0.000           E. FLUNG EALANCE, RESERVES         -         0.00         0.000         0.000         0.000           a) As of July 1 - Unuded         9731         0.280,327.00         2.260,387.00         0.00         0.00           c) Add July 1 - Madded (Fa + Fib)         -         2.280,387.00         0.00         0.00         0.00           c) Add July 1 - Madded (Fa + Fib)         -         2.280,387.00         2.280,387.00         0.00         0.00           c) Add July 1 - Madded (Fa + Fib)         -         2.280,387.00         2.280,387.00         0.00         0.00           c) Add July 1 - Madded (Fa + Fib)         -         2.280,387.00         2.280,387.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00	2) Other Sources/Uses					
3) Contributions         8880-8899         0.00         0.00           4) TOXA, CTHERF FINANCINE SOURCESUSES         0.00         0.00         0.00           E NET INCERASE (DEREASE) IN FUND BALANCE (C + Da)         0.00         0.000         0.000           FINDE DALANCE, RESERVES         0.00         0.000         0.000           a) As of July 1- Unsudited         9791         2.260.327.00         0.000           a) As of July 1- Unsudited (Fi a FID)         2.260.327.00         0.000         0.000           c) As of July 1- Audited (Fi a FID)         2.260.327.00         0.2260.327.00         0.000           c) As of July 1- Audited (Fi a FID)         2.260.327.00         0.000         0.000           c) As of July 1- Audited (Fi a FID)         2.260.327.00         0.200.00         0.000           c) As of July 1- Audited (Fi a FID)         2.260.327.00         0.200.00         0.000           c) Adjusted Balance, June 30 (E + FIe)         2.260.327.00         0.200.00         0.000           c) Adjusted Defining Balance (Fo + FI did)         0.00         0.00         0.00           a) Nonspendable         9711         0.00         0.00         0.00           Components of Enring Fund Samone         9713         0.00         0.00         0.00 <t< td=""><td>a) Sources</td><td></td><td>8930-8979</td><td>0.00</td><td>0.00</td><td>0.09</td></t<>	a) Sources		8930-8979	0.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCESUSES       0.00       0.00         E. NET NOREASE (DECREASE) IN FUND BALANCE (C - Da)       80.00       2.000.00       4.066.7         F. FUND BALANCE, RESERVES       80.00       2.000.3700       2.000.3700       0.00         a) As of July 1 - Unaudited       9731       2.200.327.00       2.200.327.00       0.00         b) Backing finding Balance       9731       2.200.327.00       2.200.327.00       0.00       0.00         c) As of July 1 - Unaudited       9735       0.00 <td< td=""><td>b) Uses</td><td></td><td>7630-7699</td><td>0.00</td><td>0.00</td><td>0.09</td></td<>	b) Uses		7630-7699	0.00	0.00	0.09
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)         0.00         2.500.00         4.066.7*           F. FUND BALANCE, RESERVES         1) Beginning Fund Balance         9791         2.260.327.00         2.260.387.00         0.00           a) Ad July 1- Audited (F 1s + F1b)         9793         0.00         0.00         0.00         0.00           c) Ad of July 1- Audited (F 1s + F1b)         2.260.327.00         2.260.387.00         0.00         0.00           e) Adjusted Beginning Balance (F 1s + F1d)         2.260.327.00         2.260.387.00         0.00         0.00           e) Adjusted Beginning Balance (F 1s + F1d)         2.260.387.00         2.262.387.00         0.00         0.00           components of Ending Fund Balance         9715         0.00         0.00         0.00         0.00           Stores         9712         0.00         <	3) Contributions		8980-8999	0.00	0.00	0.0
F. FUND BALANCE, RESERVES         I) Beginning Fund Balance         I           a) As of July 1 - Unaudited         9791         2,260,327.00         2,260,387.00         0.00           b) Aukl Adjustmenits         9795         0,00         0.00         0.00           c) As of July 1 - Audited (F1a + F1b)         2,260,327.00         2,260,387.00         0.00         0.00           c) Ab of July 1 - Audited (F1a + F1b)         2,260,327.00         2,260,387.00         0.00         0.00           c) Adjusted Beginning Balance (F1c + F1d)         2,260,387.00         2,260,387.00         0.00         0.00           c) Ending Balance (F1c + F1d)         2,260,387.00         0.00         0.00         0.00           Components of Ending Fund Balance         9711         0.00         0.00         0.00           a) Nonspendable         9712         0.00         0.00         0.00           Revolving Cash         9713         0.00         0.00         0.00           b) Restricted         9799         0.00         0.00         0.00           c) Committed         9790         0.00         0.00         0.00           b) Restricted         9780         2,250,116.00         0.00           c) Constituted         9780	4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES         1)Beginning Fund Balance         0.00         0.00           a) As of July 1 - Unaudited         9791         2,280,327,00         2,280,387,00         0.00           b) Addt Adjustments         9795         0.00         0.00         0.00           c) As of July 1 - Audited (F1a + F1b)         2,280,327,00         2,280,387,00         0.00         0.00           c) As of July 1 - Audited (F1a + F1b)         2,280,327,00         2,280,337,00         0.00         0.00           c) Additated Beginning Balance, (F1c + F1d)         2,280,327,00         2,280,327,00         2,280,387,00         0.00           Components of Ending Fund Balance         9711         0.00         0.00         0.00         0.01           Components of Ending Fund Balance         9712         0.00         0.00         0.00         0.00           Bitoms         9712         0.00	E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			60.00	2,500.00	4,066.7%
a) A of July 1- Junaudiad       9791       2.200,377.00       2.200,377.00       0.000         b) Audit Adjustments       9793       0.000       0.000       0.000         c) A dit Adjustments       9795       0.000       0.000       0.000         c) Other Restatements       9795       0.000       0.000       0.000         a) Audit Adjustments       2.200,377.00       2.200,377.00       0.000       0.000         a) Audit Adjustments       2.200,377.00       2.200,377.00       0.000       0.000         a) Audit Adjustments       2.200,377.00       2.200,377.00       0.000       0.000         a) Audit Ending Fund Balance (Ft + F16)       2.200,377.00       2.200,377.00       0.200,377.00       0.000         a) Nonspondatione       9711       0.000       0.000       0.000       0.000       0.000         Brows       9713       0.000       <	F. FUND BALANCE, RESERVES					
b)         Audit Adjistments         9793         0.00         0.000           c) As of July 1 - Audited (F1s + F1s)         2,260,327,00         2,260,337,00         0.000           c) As of July 1 - Audited (F1s + F1s)         2,260,327,00         2,260,337,00         0.000           e) Adjusted Beginning Balance (F1c + F1d)         2,260,337,00         2,260,337,00         0.001           c) Ending Balance (F1c + F1d)         2,260,337,00         2,260,337,00         0.001           c) Ending Balance (F1c + F1d)         2,260,337,00         2,260,337,00         0.001           c) Ending Balance (F1c + F1d)         2,260,337,00         2,260,337,00         0.001           c) Ending Balance (F1c + F1d)         2,260,337,00         2,260,337,00         0.001           c) Ending Balance (F1c + F1d)         9711         0.00         0.001           Stores         9711         0.00         0.000         0.001           Stores         9713         0.00         0.001         0.001           All Others         9719         0.00         0.001         0.001           Store Ending Fund Anangements         9760         0.00         0.001         0.001           Other Committents         9760         2,250,116.00         2,250,116.01         2,	1) Beginning Fund Balance					
c) As of July 1-Audited (F1s + F1s)       2,260,327,00       2,260,337,00       0,000         d) Other Restatements       9795       0,00       0,000       0,000         e) Adjusted Beginning Balance (F1s + F1s)       2,260,337,00       2,260,337,00       2,260,337,00       0,000         2) Ending Balance, June 30 (E + F1e)       2,260,387,00       2,260,387,00       0,000       0,000         Components of Ending Fund Balance       2,260,387,00       2,260,387,00       0,000       0,000         Components of Ending Fund Balance       8,2260,387,00       0,000       0,000       0,000       0,000         Stabilization Amagements       9711       0,00       0,000 <td>a) As of July 1 - Unaudited</td> <td></td> <td>9791</td> <td>2,260,327.00</td> <td>2,260,387.00</td> <td>0.09</td>	a) As of July 1 - Unaudited		9791	2,260,327.00	2,260,387.00	0.09
c) As of July 1 - Audited (F1s + F1b)       2,260,370       2,260,370       0,00         d) Other Restatements       9795       0.00       0.00       0.00         a) Adjusted Beginning Balance (F1c + F1d)       2,260,370       2,260,370       0.00         2) Ending Balance, June 30 (C + F1e)       2,260,370       2,260,370       0.00         2) Ending Balance, June 30 (C + F1e)       2,260,370       2,260,370       0.00         Comporets of Ending Fund Balance       2,280,370       2,260,370       0.00         g) Nonspendable       711       0.00       0.00       0.00         Stores       9712       0.00       0.00       0.00       0.00         Propaid letms       9713       0.00	b) Audit Adjustments		9793	0.00	0.00	0.04
d) Other Restatements         9795         0         0.00         0.00           e) Adjusted Beginning Balance (Fto + Fto)         2,260,327.00         2,260,337.00         0.00           2) Ending Balance, June 30 (E + Fto)         2,260,327.00         2,262,887.00         0.00           Components of Ending Fund Balance         2,260,327.00         2,262,887.00         0.00           Gomponents of Ending Fund Balance         2,260,327.00         2,262,887.00         0.00           a) Nonspendable         9711         0.00         0.00         0.00           Revolving Cash         9711         0.00         0.00         0.00           Stores         9713         0.000         0.00         0.00           All Others         9713         0.00         0.00         0.00           b) Restricted         9713         0.00         0.00         0.00           c) Committed         9719         0.00         0.00         0.00           g) Statistication Arrangements         9750         0.00         0.00         0.00           d) Assigned         9760         2.250,116.00         2.250,116.00         2.250,116.00         2.250,116.00         2.250,116.00         0.00           Building Fund         0000	c) As of July 1 - Audited (F1a + F1b)					
ف) Adjusted Beginning Balance (F1 + F1d)       2,260,370       2,260,370       0,000         2) Ending Balance, June 30 (E + F1e)       2,260,3870       2,260,3870       0,000         Components of Ending Fund Balance       2,260,3870       2,260,3870       0,000         a) Nonspendable       7710       0,000       0,000       0,000         Stores       9711       0,000       0,000       0,000       0,000         Al Others       9713       0,000			9795			
2) Ending Balance, June 30 (E + F1e)       2,262,897.00       2,262,897.00       0,11         Components of Ending Fund Balance       8       6       6       6         a) Nonspendable       9711       0.00       0.00       0.00         Stores       9712       0.00       0.00       0.00         Prepaid Items       9713       0.00       0.00       0.00         Al Othes       9719       0.00       0.00       0.00         b) Restricted       9719       0.00       0.00       0.00         b) Restricted       9740       10.271.00       12.771.00       2.243.43         c) Committed       9740       10.271.00       12.771.00       2.43.43         c) Committed       9740       10.271.00       10.00       0.00         d) Assigned       9750       0.00       0.00       0.00         d) Assignetts       9780       2.250.116.00       2.250.116.00       0.00         e) Unassigned/Unappropriated       9789       2.250.116.00       0.00       0.00         e) Unassigned/Unappropriated       9789       0.00       0.00       0.00         e) Unassigned/Unappropriated Amount       9789       0.00       0.00       0.00	e) Adjusted Beginning Balance (F1c + F1d)					
Components of Ending Fund Balance         Image: Components of Ending Fund Balance						
ه) Nonspendable         911         0				,,	, . ,	
Revolving Cash         971         0.00         0.00           Stores         9712         0.00         0.00           Prepaid Items         9713         0.00         0.00           All Others         9719         0.00         0.00           b) Restricted         9719         0.00         0.00           c) Committed         9740         10.271.00         12.771.00         24.37           c) Committed         9760         0.00         0.00         0.00           G Ald Arangements         9760         0.00         0.00         0.00           G Assignedt         9780         2.250,116.00         0.00         0.00           Building Fund         0000         9780         2.250,116.00         2.250,116.00         0.00           Nex Construction         0000         9780         2.250,116.00         2.250,116.00         0.00           I Dassigned/Unappropriated         9780         0.00         0.00         0.00         0.00           I Cassers         9780         2.250,116.00         2.250,116.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.0						
Stores         9712         0.00         0.00           Prepaid Items         9713         0.00         0.00         0.00           All Others         9719         0.00         0.00         0.00           b) Restricted         9719         0.00         0.00         0.00           b) Restricted         9740         10.271.00         12.771.00         24.33           c) Committed         9760         0.00         0.00         0.00           Stabilization Arrangements         9750         0.00         0.00         0.00           Other Commitments         9760         0.00         <			9711	0.00	0.00	0.04
Prepaid Items         9713         0.00         0.00         0.00           All Others         9719         0.00         0.00         0.00           b) Restricted         9740         10.271.00         12.771.00         24.33           c) Committed         9760         0.00         0.00         0.00           Stabilization Arrangements         9750         0.00         0.00         0.00           Other Assignments         9760         0.00         0.00         0.00           d) Assigned         9780         2.250.116.00         2.250.116.00         2.250.116.00         2.250.116.00         0.00           Building Fund         0000         9780         2.250.116.00         2.250.116.00         2.250.116.00         2.250.116.00         0.00           e) Unassigned/Unappropriated         0000         9780         2.250.116.00         2.250.116.00         0.00         0.00           g. Asserse for Economic Uncertainties         9789         0.00         0.00         0.00         0.00         0.00         0.00           g. Asserse for Economic Uncertainties         9789         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>						
All Others       9719       0.00       0.00       0.00         b) Restricted       9740       10.271.00       12.771.00       24.33         c) Committed       9750       0.00       0.00       0.00         Stabilization Arrangements       9750       0.00       0.00       0.00         Other Commitments       9760       0.00       0.00       0.00         d) Assigned       9780       2.250,116.00       2.250,116.00       0.00         Building Fund       0000       9780       2.250,116.00       2.250,116.00       0.00         New Construction       0000       9780       2.250,116.00       2.250,116.00       0.00         e) Unassigned/Unappropriated       0000       9780       0.00       0.00       0.00         g. Kassers       9789       0.00       0.00       0.00       0.00       0.00         g. hongs igned/Unappropriated Amount       9790       0.00       0.00       0.00       0.00         g. hongs igned/Unappropriated Amount       9790       0.00       0.00       0.00       0.00         g. hongs igned/Unappropriated Amount       9790       0.00       0.00       0.00       0.00         g. hongs igned/Unappropriated Amount<						
b) Restricted         9740         10,271.00         12,771.00         24.33           c) Committed         9760         0.00         0.00         0.00         0.00           Stabilization Arangements         9750         0.00						
c) Committed       9750       0.00       0.00       0.00         Stabilization Arrangements       9750       0.00       0.00       0.00       0.00         Other Commitments       9760       9760       0.00       0.00       0.00       0.00         d) Assigned       9780       2,250,116.00       2,250,116.00       2,250,116.00       0.00       0.00         Building Fund       0000       9780       2,250,116.00       2,250,116.00       0.00       0.00         New Construction       0000       9780       2,250,116.00       2,250,116.00       0.00						
Stabilization Arrangements         9750         0.00         0.000         0.000           Other Commitments         9760         0.00         0.000         0.000         0.000         0.000         0.000         0.000         0.000         0.000         0.000         9780         2,250,116.00         0.000         0.000         9780         2,250,116.00         0.000         0.000         9780         2,250,116.00         0.000         0.000         9780         2,250,116.00         0.000         0.000         9780         2,250,116.00         0.000         0.000         9780         2,250,116.00         0.000         0.000         9780         0.000         0.000         0.000         9780         0.000 <td></td> <td></td> <td>0110</td> <td>10,271.00</td> <td>12,111.00</td> <td>24.07</td>			0110	10,271.00	12,111.00	24.07
Other Commitments       9760       0.00       0.			9750	0.00	0.00	0.09
d) Assigned       9780       2,250,116.00       2,250,116.00       2,250,116.00       0.00         Building Fund       0000       9780       2,250,116.00       2,250,116.00       2,250,116.00       2,250,116.00       0.00         New Construction       0000       9780       2,250,116.00       2,250,116.00       2,250,116.00       2,250,116.00       0.00         e) Unassigned/Unappropriated       0000       9780       0.00       0.00       0.00         Unassigned/Unappropriated Amount       9789       0.00       0.00       0.00       0.00         S.ASSETS       9790       0.00       0.00       0.00       0.00       0.00       0.00         a) in County Treasury       9110       2,262,754.34       9110       2,262,754.34       9110       2,262,754.34       9110 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>						
Other Assignments       9780       2,250,116.00       2,250,116.00       0.00         Building Fund       0000       9780       2,250,116.00       0,000       2,250,116.00       2,250,116.00       0,000       2,250,116.00       0,000 <td< td=""><td></td><td></td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.05</td></td<>			0.00	0.00	0.00	0.05
Building Fund         0000         9780         2,250,116.00         2,250,116.00         2,250,116.00         2,250,116.00         2,250,116.00         2,250,116.00         2,250,116.00         2,250,116.00         2,250,116.00         2,250,116.00         0.00 <t< td=""><td></td><td></td><td>9780</td><td>2 250 116 00</td><td>2 250 116 00</td><td>0.00</td></t<>			9780	2 250 116 00	2 250 116 00	0.00
New Construction         0000         9780         2,250,116.00         2,250,116.00           e) Unassigned/Unapropriated         9789         0.00		0000			2,200,110.00	0.01
e) Unassigned/Unappropriated Reserve for Economic Uncertainties Unassigned/Unappropriated Amount Unassigned/Unappropriated Amount BCASSETS 1) Cash 1) Cash 1) Cash 1) County Treasury 1) County Treasury 1) County Treasury 1) Cash 1)				2,200,110.00	2 250 116 00	
Reserve for Economic Uncertainties       9789       0.00       0.00       0.00         Unassigned/Unappropriated Amount       9790       0.00       0.00       0.00         G.ASSETS 1) Cash a) in County Treasury       910       2,262,754.34       Image: County C		0000	0,00		2,200,110.00	
Unassigned/Unappropriated Amount     9790     0.00     0.00       G. ASSETS 1) Cash a) in County Treasury     910     2,262,754.34			9789	0.00	0.00	0.00
G. ASSETS     I) Cash       a) in County Treasury     9110						
1) Cash     9110     2,262,754.34			3130	0.00	0.00	0.0
a) in County Treasury 9110 2,262,754.34						
			0110	0.000 754.04		
i) raii value Aujustifietii to dashi ili coulity reasuly 9111 0.00						
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System Version: SACS V1 Form Version: 2

### 2022-23 Budget, July 1 Special Reserve Fund for Capital Outlay Projects Expenditures by Object

		Object Codes	2021-22 Estimated	0000 00 Dudret	Percent
Description	Resource Codes	Object Codes	Actuals	2022-23 Budget	Difference
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,262,754.34		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			2,262,754.34		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE			0.00	0.00	0.070
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales		0020	0.00	0.00	0.0 %
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660			
		8662	60.00	2,500.00	4,066.7%
Net Increase (Decrease) in the Fair Value of Investments Other Local Revenue		0002	0.00	0.00	0.0%
		2000			
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			60.00	2,500.00	4,066.7%
			60.00	2,500.00	4,066.7%
CLASSIFIED SALARIES		0.5			
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
		2400	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400			
Clerical, Technical and Office Salaries Other Classified Salaries		2900	0.00	0.00	0.0%
Clerical, Technical and Office Salaries					

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### 2022-23 Budget, July 1 Special Reserve Fund for Capital Outlay Projects Expenditures by Object

an Joaquin County	Expenditures by Object					
Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference	
STRS		3101-3102	0.00	0.00	0.0%	
PERS		3201-3202	0.00	0.00	0.0%	
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.09	
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%	
Unemploy ment Insurance		3501-3502	0.00	0.00	0.09	
Workers' Compensation		3601-3602	0.00	0.00	0.09	
OPEB, Allocated		3701-3702	0.00	0.00	0.0	
OPEB, Active Employees		3751-3752	0.00	0.00	0.0	
Other Employ ee Benefits		3901-3902	0.00	0.00	0.0	
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0	
BOOKS AND SUPPLIES						
Books and Other Reference Materials		4200	0.00	0.00	0.0	
Materials and Supplies		4300	0.00	0.00	0.04	
Noncapitalized Equipment		4400	0.00	0.00	0.04	
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0	
SERVICES AND OTHER OPERATING EXPENDITURES						
Subagreements for Services		5100	0.00	0.00	0.04	
Travel and Conferences		5200	0.00	0.00	0.0	
Insurance		5400-5450	0.00	0.00	0.0	
Operations and Housekeeping Services		5500	0.00	0.00	0.0	
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0	
Transfers of Direct Costs		5710	0.00	0.00	0.0	
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0	
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0	
Communications		5900	0.00		0.0	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		0000	0.00	0.00	0.09	
CAPITAL OUTLAY			0.00	0.00	0.07	
Land		6100	0.00	0.00	0.0%	
Land Improvements		6170	0.00	0.00	0.0%	
Buildings and Improvements of Buildings		6200				
		6300	0.00	0.00	0.09	
Books and Media for New School Libraries or Major Expansion of School Libraries		6400	0.00	0.00	0.09	
			0.00	0.00	0.09	
Equipment Replacement		6500 6600	0.00	0.00	0.09	
Lease Assets		6600	0.00	0.00	0.09	
			0.00	0.00	0.09	
OTHER OUTGO (excluding Transfers of Indirect Costs)						
Other Transfers Out						
Transfers of Pass-Through Revenues						
To Districts or Charter Schools		7211	0.00	0.00	0.0	
To County Offices		7212	0.00	0.00	0.0	
To JPAs		7213	0.00	0.00	0.0	
All Other Transfers Out to All Others		7299	0.00	0.00	0.09	
Debt Service						
Debt Service - Interest		7438	0.00	0.00	0.0	
Other Debt Service - Principal		7439	0.00	0.00	0.0	
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.09	
TOTAL, EXPENDITURES			0.00	0.00	0.0%	
INTERFUND TRANSFERS						
INTERFUND TRANSFERS IN						
To: Special Reserve Fund From: General Fund/CSSF		8912	0.00	0.00	0.0	
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0	
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0	
INTERFUND TRANSFERS OUT						
From: Special Reserve Fund To: General Fund/CSSF		7612	0.00	0.00	0.0	
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0	
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.04	

### 2022-23 Budget, July 1 Special Reserve Fund for Capital Outlay Projects Expenditures by Object

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.04
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0
Proceeds from Leases		8972	0.00	0.00	0.0
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0
All Other Financing Sources		8979	0.00	0.00	0.0
(c) TOTAL, SOURCES			0.00	0.00	0.0
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0
All Other Financing Uses		7699	0.00	0.00	0.0
(d) TOTAL, USES			0.00	0.00	0.0
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0
Contributions from Restricted Revenues		8990	0.00	0.00	0.0
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0

### 2022-23 Budget, July 1 Special Reserve Fund for Capital Outlay Projects Expenditures by Function

			1		
Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	60.00	2,500.00	4,066.7%
5) TOTAL, REVENUES			60.00	2,500.00	4,066.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5-B10)			60.00	2,500.00	4,066.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			60.00	2,500.00	4,066.7%
F. FUND BALANCE, RESERVES				2,000.00	1,0001170
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,260,327.00	2,260,387.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		0.00	2,260,327.00	2,260,387.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		0.00	2,260,327.00	2,260,387.00	0.0%
2) Ending Balance, June 30 (E + F1e)			2,260,327.00	2,262,887.00	0.1%
Components of Ending Fund Balance			2,200,007.00	2,202,007.00	0.170
a) Nonspendable					
Rev olving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	10,271.00	12,771.00	24.3%
c) Committed		3740	10,271.00	12,771.00	24.3 %
Stabilization Arrangements		9750	0.00	0.00	0.0%
		9760	0.00	0.00	
Other Commitments (by Resource/Object)		9700	0.00	0.00	0.0%
d) Assigned		9780	0.050.440.00	0.050.440.00	0.00
Other Assignments (by Resource/Object)	0000		2,250,116.00	2,250,116.00	0.0%
Building Fund	0000	9780	2,250,116.00		
New Construction	0000	9780		2, 250, 116.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

### 2022-23 Budget, July 1 Special Reserve Fund for Capital Outlay Projects Restricted Detail

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
9010	Other Restricted Local	10,271.00	12,771.00
Total, Restricted Balance		10,271.00	12,771.00

	Experiances by C				D0D24X0D12(2022-23
Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	10,012.00	10,012.00	0.0%
4) Other Local Revenue		8600-8799	1,730,954.00	1,730,954.00	0.0%
5) TOTAL, REVENUES			1,740,966.00	1,740,966.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employ ee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,736,402.00	1,736,402.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,736,402.00	1,736,402.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,564.00	4,564.00	0.0%
D. OTHER FINANCING SOURCES/USES			1,001.00	1,004.00	0.07
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,564.00	4,564.00	0.0%
F. FUND BALANCE, RESERVES			1,001.00	1,001.00	
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,820,487.00	1,825,051.00	0.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,820,487.00	1,825,051.00	0.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		0.00	1,820,487.00	1,825,051.00	0.3%
2) Ending Balance, June 30 (E + F1e)			1,825,051.00	1,829,615.00	0.3%
Components of Ending Fund Balance			1,023,031.00	1,023,013.00	0.37
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00		0.0%
Prepaid Items		9712		0.00	
All Others		9719	0.00	0.00	0.0%
			0.00	0.00	0.0%
b) Restricted		9740	1,825,051.00	1,829,615.00	0.3%
c) Committed		0750			
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned		0700			
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated		0700			
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS 1) Cash					
		9110	2 040 002 02		
a) in County Treasury			2,040,992.28		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00	Printed: 6/12	2022 8-55-20 414
California Department of Education SACS Web System System Vorsion: SACS V1	Page 1 of 5		Form Last R	Printed: 6/13	/2022 8:55:20 AM

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### 2022-23 Budget, July 1 Bond Interest and Redemption Fund Expenditures by Object

					5051-00512(2022-20
Description Re	esource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,040,992.28		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Pay able		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES		0000	0.00		
J. DEFERRED INFLOWS OF RESOURCES			0.00		
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS		3030			
			0.00		
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			2,040,992.28		
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	10,012.00	10,012.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			10,012.00	10,012.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	1,651,228.00	1,651,228.00	0.0%
Unsecured Roll		8612	37,713.00	37,713.00	0.0%
Prior Years' Taxes		8613	9.00	9.00	0.0%
Supplemental Taxes		8614	32,008.00	32,008.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	9,996.00	9,996.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,730,954.00	1,730,954.00	0.0%
TOTAL, REVENUES			1,740,966.00	1,740,966.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt delvice			1		
Bond Redemptions		7433	570,000.00	570.000.00	0.0%
Bond Redemptions		7433 7434		570,000.00 1,166,402.00	
			1,166,402.00	1,166,402.00	0.0% 0.0% 0.0%
Bond Redemptions Bond Interest and Other Service Charges		7434			

### 2022-23 Budget, July 1 Bond Interest and Redemption Fund Expenditures by Object

### 39686500000000 Form 51 D8B24XSBY2(2022-23)

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,736,402.00	1,736,402.00	0.0%
TOTAL, EXPENDITURES			1,736,402.00	1,736,402.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: Bond Interest and Redemption Fund To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

### 2022-23 Budget, July 1 Bond Interest and Redemption Fund Expenditures by Function

Joaquin County Expenditures by Function					D8B24XSB12(2022-23	
Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference	
A. REVENUES						
1) LCFF Sources		8010-8099	0.00	0.00	0.0%	
2) Federal Revenue		8100-8299	0.00	0.00	0.0%	
3) Other State Revenue		8300-8599	10,012.00	10,012.00	0.0%	
4) Other Local Revenue		8600-8799	1,730,954.00	1,730,954.00	0.0%	
5) TOTAL, REVENUES			1,740,966.00	1,740,966.00	0.0%	
B. EXPENDITURES (Objects 1000-7999)						
1) Instruction	1000-1999		0.00	0.00	0.0%	
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%	
3) Pupil Services	3000-3999		0.00	0.00	0.0%	
4) Ancillary Services	4000-4999		0.00	0.00	0.0%	
5) Community Services	5000-5999		0.00	0.00	0.0%	
6) Enterprise	6000-6999		0.00	0.00	0.0%	
7) General Administration	7000-7999				0.0%	
8) Plant Services	8000-8999		0.00	0.00		
		Fue est 7000 7000	0.00	0.00	0.0%	
9) Other Outgo	9000-9999	Except 7600-7699	1,736,402.00	1,736,402.00	0.0%	
10) TOTAL, EXPENDITURES			1,736,402.00	1,736,402.00	0.0%	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			4,564.00	4,564.00	0.0%	
D. OTHER FINANCING SOURCES/USES						
1) Interfund Transfers						
a) Transfers In		8900-8929	0.00	0.00	0.0%	
b) Transfers Out		7600-7629	0.00	0.00	0.0%	
2) Other Sources/Uses						
a) Sources		8930-8979	0.00	0.00	0.0%	
b) Uses		7630-7699	0.00	0.00	0.0%	
3) Contributions		8980-8999	0.00	0.00	0.0%	
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%	
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			4,564.00	4,564.00	0.0%	
F. FUND BALANCE, RESERVES			4,004.00	4,004.00	0.070	
1) Beginning Fund Balance						
a) As of July 1 - Unaudited		9791	1,820,487.00	1,825,051.00	0.3%	
b) Audit Adjustments		9793	0.00	0.00	0.0%	
c) As of July 1 - Audited (F1a + F1b)		3133				
		9795	1,820,487.00	1,825,051.00	0.3%	
d) Other Restatements		9795	0.00	0.00	0.0%	
e) Adjusted Beginning Balance (F1c + F1d)			1,820,487.00	1,825,051.00	0.3%	
2) Ending Balance, June 30 (E + F1e)			1,825,051.00	1,829,615.00	0.3%	
Components of Ending Fund Balance						
a) Nonspendable						
Revolving Cash		9711	0.00	0.00	0.0%	
Stores		9712	0.00	0.00	0.0%	
Prepaid Items		9713	0.00	0.00	0.0%	
All Others		9719	0.00	0.00	0.0%	
b) Restricted		9740	1,825,051.00	1,829,615.00	0.3%	
c) Committed						
Stabilization Arrangements		9750	0.00	0.00	0.0%	
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%	
d) Assigned						
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%	
e) Unassigned/Unappropriated						
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%	
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%	

Ripon Unified	
San Joaquin County	

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
9010	Other Restricted Local	1,825,051.00	1,829,615.00
Total, Restricted Balance		1,825,051.00	1,829,615.00

Description         Resource Codes         Object Codes         PPA Cellshift         20222 Budget         P           A RCMURE         8101-6230         0.00         0.000         0.000         0.000         0.000           3) Other State Revenue         8100-6230         0.000         0.000         0.000         0.000           3) Other State Revenue         8800-6230         0.000 <td< th=""><th>Percent Difference 0.0 0.0 0.0 0.0 0.0 0.0</th></td<>	Percent Difference 0.0 0.0 0.0 0.0 0.0 0.0
1) LGFF Swares         8010 000         0.00         0.00           2) fore Sink Revenue         8100 000         0.00         0.00           4) Othe Stank Revenue         8000 979         0.01         0.01           4) Othe Stank Revenue         8010 979         0.01         0.01           6) TD7AL REVENUES         627,985.0         0.21,985.0         0.21,985.0           1) Contributed Starkes         1000-1999         2.400.0         0.00           2) Classifie Starkes         2000 0099         0.200.0         0.200.00           3) Classifie Starkes         2000 0099         0.200.0         0.000           3) Classifie Starkes         2000 0099         0.200.0         0.000           3) Starkes and Duer Oversiting Expenses         500 0099         0.200.0         0.000           5) Services and Cher Oversiting Expenses         500 0090         0.000         0.000           6) Other Duips classification and Amoritanion         6000 0090         0.000         0.000           6) Other Duips classification and Amortanion         2000.000         0.000         0.000           6) Other Duips - Transfers of Indrect Costs         700-7594.0000         0.000         0.000           1) Instruct Starke of Indrect Costs         700-7592         0.000 </th <th>0.0 0.0 0.0</th>	0.0 0.0 0.0
1) Federal Revenue         800 4399         0.00         0.00         0.00           3) Other State Revenue         0.00         0.00         0.00         0.00           4) Other Local Revenue         0.01         0.01         0.01         0.01           4) Other Local Revenue         0.02         0.02         0.01         0.01           6) EXPLASE         0.02         0.02         0.00         0.00           1) Centric Inde States         0.00         0.00         0.00         0.00           1) Centric Inde States         0.00         0.00         0.00         0.00           1) Centric Inde States         0.00         0.00         0.00         0.00         0.00           1) Decric Inde States         0.00         0.00         0.00         0.00         0.00           1) Decric Inde States         0.00         0.00         0.00         0.00         0.00           1) Decric Inde States         700.02         700.02         700.02         700.02         700.00         0.00         0.00           1) Other Count Inderec Counts         700.02         700.00         0.00         0.00         0.00           1) Other Count Inderec Counts         700.00         70.00         0.00<	0.0 0.0 0.0
3) Other State Revenue         850-550         0.00         0.00           4) Other Load Revenue         650-370         621,662.0         621,662.0         621,662.0           5) DTVL, REFVNES         021,662.0         621,662.0         621,662.0         621,662.0           5) DEVENUES         020,670.0         62,600.0         62,600.0         62,600.0         62,600.0           5) Descrive Stare Michael States         020,670.0         62,600.0	0.0 0.0 0.0
4) Other Local Revenue       8000.8799       621,900       621,900         5) TOLA, REVENUES       621,900       621,900       621,900         5) Distant, REVENUES       1000-1990       2.6000       2.8000         1) Ordin Castel Sainles       1000-1990       2.6000       0.000         2) Order field Sainles       2000-2999       0.00       0.000         3) Enclose and Other Operating Expanses       2000-2999       0.00       0.000         5) Starvices and Other Operating Expanses       5000-5999       2.73,071.00       2.73,071.00         5) Operacition and Anontation       6000-5999       2.0.000       0.000       0.000         0) Other Outer Interet Casts       7105 728,7400 749       0.00       0.000       0.000         0) Other Outer Interet Casts       7000       2.73,071.00       2.73,071.00       2.73,071.00       2.73,071.00       0.000       0.000         0) Other Outer Interet Casts       7000       7.7000.00       3.73,070.00       0.000       0.000         0) Other Outer Interet Casts       7.7000.00       7.7000.00       7.7000.00       7.7000.00       0.000       0.000         0) Other Sauter Interet Casts       8000-8979       0.000       0.000       0.000         0) Other Sauter Int	0.0
b) TOTAL ARVENUES         c21,000.0         c21,000.0         c21,000.0           b. EVENSE         c <td< td=""><td>0.0</td></td<>	0.0
B. EXPENSES         1) Cartificated Stanles         2.00.00         2.00.00           1) Cartificated Stanles         2.00.0299         0.00         0.00           2) Employse Banefits         3000.3999         2.20.0         0.00           3) Employse Banefits         3000.3999         2.20.0         0.20.00           4) Sock and Stapplies         4000-4999         60.30.00         96.306.00         96.306.00           5) Services and Other Operating Expresses         5000-5999         0.00         0.00         0.00           5) Dependent and Anorbazion         6000-6999         0.00         0.00         0.00         0.00           7) Other Outgo (excluding Transfers of Indirect Costs)         7105.7297.4405.7480         0.00         0.00         0.00           10 Other Outgo - Transfers of Indirect Costs         7300.7399         0.00	
1) Certificated Stateties1000-16992,00002,00002,00002) Classified Stateties3000-36990,0000,0003) Employee Berenkis4000-469996,000096,00000,0006) Services and Admittation6000-66990,0000,0007) Other Outgo (excluding Transfers of Indirect Costs)7100-7292,700.7040,0000,0009) Other Outgo (excluding Transfers of Indirect Costs)7100-7292,700.7040,0000,0009) Other Outgo (excluding Transfers of Indirect Costs)7100-7292,700.7040,0000,0009) Other Outgo (excluding Transfers of Indirect Costs)7100-7292,700.7040,0000,0009) Other Outgo (excluding Transfers of Indirect Costs)7300-72900,0000,0009) Other Service Save Descriptions240,697.000,0000,0001) Inter FINANCING SOURCES/VBSES8000-697.000,0000,0001) Inter FINANCING SOURCES/VBSES8000-697.000,0000,0001) Inter Information4900-697.000,0000,0001) Inter Information4900-697.000,0000,0001) Inter Information4900-697.000,0000,0001) Inter Information4900-697.000,0000,0001) Inter Information4900-697.000,0000,0001) Inter Information4900-699.000,0000,0001) Inter Information4900-699.000,0000,0001) Inter Information97300,0000,0001) Inter Information97311,76	0.0
2) Classified Statures         2000-2009         0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.	0.0
3) Employee Benefits3000-309422.00 <td>0.0</td>	0.0
4) Books and Supplies         4000-4990         9, 50,000,000         9, 50,000,000           6) Depreciation and Amoritation         5000-5990         273,071,00         273,071,00         273,071,00         273,071,00         273,071,00         273,071,00         20,000           6) Depreciation and Amoritation         700728,740,7409         0.00         0.000         0.000         0.000           6) Other Outgo - Transfers of Indirect Costs         780,7397,400         372,002,00         372,002,00         240,967,00	0.0
b) Services and Other Operating Expenses       5000 4909       273,071.00       273,071.00         b) Operation and Amottation       600-4909       0.00       0.00         7) Other Outgo (sectuding Transfers of Indirect Costs)       7100 7299,7000.749       0.00       0.000         0) Other Outgo (sectuding Transfers of Indirect Costs)       7300 7290       0.000       7320,020.00       7320,020.00         0) IDTAL_EXPENSES       730,7300       720,020.00       7320,020.00       7320,020.00       7320,020.00       7320,020.00       7320,020.00       7320,020.00       7320,020.00       7320,020.00       7320,020.00       7320,020.00       7320,020.00       7320,020.00       7300,000	0.0
b) Depreciation and Amontization       5000-6999       0.00       0.000         1) Other Outgo (excluding Transfers of Indirect Costs)       7100-7289 7400-7409       0.00       0.000         8) Other Outgo - Transfers of Indirect Costs       7300-7289 7400-7409       0.00       0.000       0.000         9) IDTAL, EXPENSES       9720-00	0.0
7) Other Outgo (excluding Transfers of Indirect Costs)       7100-7289,7400-7499       0.00       0.000         8) Other Outgo - Transfers of Indirect Costs       7300-7399       0.00       372.002.00       372	0.0
B) Other Outgo - Transfere of Indirect Costs         7200-7399         0.00         0.000           9) TOTAL_EXPENSES         372,002.00         372,002.00         372,002.00           C. EXCESS (DEFICIENCY) OF REVENSES BEFORE OTHER FINANCING SOURCES AND USES (As - B9)         249,967.00         249,967.00         249,967.00           D. OTHER FINANCING SOURCES/USES         3) Transfers In         8000-8929         0.00         0.00         0.00           a) Transfers In         8000-8929         0.00         0.00         0.00           a) Sources         8330-8979         0.00         0.00         0.00           a) Sources         8330-8979         0.00         0.00         0.00           3) Contributions         8830-8979         0.00         0.00         0.00           3) Contributions         8830-8979         0.00         0.00         0.00           3) Contributions         8830-8979         0.00         0.00         0.00           4) TOTAL_OTHER FINANCING SOURCES/USES         0.00         0.00         0.00         0.00           1) Beginning Net Position         7973         0.00         0.00         0.00           1) Beginning Net Position (F10 + F10)         71,766,286.00         2.016,253.00         2.016,253.00         2.016,253.00	0.0
9) TOTAL, ENPENSES         372,002,00 <td< td=""><td>0.0</td></td<>	0.0
c. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINARCING SOURCES AND UBES (A.S. B)         249,967.00         249,967.00         249,967.00           1) Interfund Transfers         8000-8929         0.00         0.00         0.00           a) Transfers in         8900-8929         0.00         0.00         0.00           b) Transfers Out         7600-7629         0.00         0.00           c) Other Financiers Out         7630-7629         0.00         0.00           b) Transfers Out         7630-7629         0.00         0.00           b) Uses         7630-7629         0.00         0.00           b) Uses         7630-7639         0.00         0.00           c) Other Financing SourceSiveS         0.00         0.00         0.00           c) Northultions         8980-8999         0.00         0.00         0.00           c) Northultions         8980-8999         0.00         0.00         0.00           c) Northultions         8990-8999         0.00         0.00         0.00           c) Not Adjusted Financing SourceSiveSS         0.00         0.00         0.00           f) Notifications         9791         1,766,286.00         2,016,253.00         0.00         0.00         0.00         0.00 <td>0.0</td>	0.0
FINANCING SOURCES AND USES (AS - B9)         249.987.00         249.987.00           D. OTHER FINANCING SOURCES/USES         Image and the second seco	0.0
1) Interfund Transfers       B800-8929       0.00       0.00         a) Transfers Out       7800-7829       0.00       0.00         2) Other Sources/Uses       7800-7829       0.00       0.00         a) Sources       8830-8979       0.00       0.00         b) Uses       7800-7829       0.00       0.00         3) Sources Nuesce       8830-8979       0.00       0.00         4) TOTAL, OTHER FINANCING SOURCES/USES       8808-8999       0.00       0.00         4) TOTAL, OTHER FINANCING SOURCES/USES       249.967.00       249.967.00       0.00         F. NET POSITION       1.766.286.00       2.016.253.00       1.766.286.00       0.00         1) Beginning Net Position       9793       0.00       0.00       0.00         a) As of July 1- Unadited (F1a + F1b)       1.766.286.00       2.016.253.00       1.766.286.00       2.016.253.00         a) As of July 1- Addited (F1a + F1d)       2.016.253.00       2.016.253.00       2.016.253.00       2.016.253.00         a) Addit Adjustere Residements       9796       3.184.200       3.266.200.00       0.00         a) Net Investment In Capital Assets       9797       3.184.200       3.4659.00       2.016.253.61         b) Pachtinde Net Position       9797	0.0
a) Transfers In       9800-8929       0.00       0.00         b) Transfers Out       7600-7629       0.00       0.00         2) Other Sources/Uses       8800-8979       0.00       0.00         a) Sources       8800-8979       0.00       0.00         b) Uses       7630-7699       0.00       0.00         3) Contributions       8980-8979       0.00       0.00         4) 1074 (OTHER FINANCING SOURCES/USES)       0.00       0.00       0.00         F. NET POSITION       249,970.00       0.00       0.00         1) Beginning Net Position       7971       1.766,280.00       2.016,253.00         a) As of July 1 - Unaudited (F1s + F1b)       1766,280.00       2.016,253.00       0.00         a) As of July 1 - Juadited (F1s + F1b)       1.766,280.00       2.016,253.00       0.00         a) As of July 1 - Juadited (F1s + F1b)       1.766,280.00       0.00.00       0.00         a) As of July 1 - Juadited (F1s + F1b)       1.766,280.00       2.016,253.00       2.016,253.00       0.00       0.00         a) As of July 1 - Juadited (F1s + F1b)       2.016,253.00       2.016,253.00       2.016,253.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00<	
b) Transfers Out         7600-7629         0.00         0.00           2) Other Sources/Uses         8930-8979         0.00         0.00           b) Uses         7630-7699         0.00         0.00           b) Uses         7630-7699         0.00         0.00           3) Contrbutions         8980-8979         0.00         0.00           4) OTAL, OTHER FINANCING SOURCES/USES         0.00         0.00         0.00           E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)         249.967.00         249.967.00         249.967.00           F. NET POSITION         1.969.01         1.766.286.00         2.016.253.00         2.016.253.00           a) As of July 1 - Unaudited         9791         1.766.286.00         2.016.253.00         0.00           b) Audit Adjustments         9793         0.00         0.00         0.00           c) As of July 1 - Audited (F1a F 1b)         1.766.286.00         2.016.253.00         0.00           c) Adjusted Beginning Net Position         1.766.286.00         2.016.253.00         0.00           d) Other Reatements         9795         0.00         0.00         0.00           c) Destricted Beginning Net Position         2.266.220.00         2.266.220.00         2.266.220.00         2.266.220.00 <t< td=""><td></td></t<>	
2) Other Sources/Uses         8930-8979         0.00         0.00           a) Sources         8930-8979         0.00         0.00           b) Uses         7630-7699         0.00         0.00           3) Sources/Uses         8980-8999         0.00         0.00           4) TOTAL, OTHER FINANCING SOURCES/USES         8980-8999         0.00         0.00           F. NET POSITION         249.967.00         249.967.00         249.967.00           F. NET POSITION         249.967.00         249.967.00         249.967.00           1) Beginning Net Position         9791         1.766.286.00         2.016.253.00           a) As of July 1 - Unaudited         9793         0.00         0.00           c) As of July 1 - Audited (F1a + F1b)         1.766.286.00         2.016.253.00           a) As of July 1 - Audited (F1a + F1b)         1.766.286.00         2.016.253.00           c) Adjusted Beginning Net Position (F1c + F1d)         1.766.286.00         2.016.253.00           c) Ending Net Position         9795         0.00         0.00           a) Net Investment in Capital Assets         9796         31.842.00         2.266.220.00           c Domponents of Ending Net Position         9796         31.842.00         34.659.00           a) Net Inve	0.0
a) Sources         9930-8979         0.00         0.00           b) Uses         7630-7699         0.00         0.00           3) Contributions         8980-8999         0.00         0.00           4) TOTAL, OTHER FINANCING SOURCES/USES         0.00         0.00         0.00           E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)         249,967.00         249,967.00         249,967.00         249,967.00         249,967.00         10           F. NET POSITION         1         766,286.00         2,016,253.00         1         1           1) Beginning Net Position         9793         0.00         0.00         1         1           a) As of July 1 - Junaulted (F1a + F1b)         11,766,286.00         2,016,253.00         0.00         0.00         0         0.00         0         0         0         0         0.00         <	0.0
b) Uses         7630-7699         0.00         0.00           3) Contributions         8800-8999         0.00         0.00         0.00           4) TOTAL, OTHER FINANCING SOURCES/USES         0.00	
3) Contributions         8980-8999         0.00         0.00         0.00           4) TOTAL, OTHER FINANCING SOURCES/USES         0.00	0.0
4) TOTAL, OTHER FINANCING SOURCES/USES         0.00         0.00           E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)         249,967.00         20,16,253.00         2,016,253.00         2,016,253.00         2,016,253.00         2,016,253.00         2,016,253.00         2,016,253.00         2,016,253.00         2,016,253.00         2,016,253.00         2,016,253.00         2,016,253.00         2,016,253.00         2,016,253.00         2,016,253.00         2,016,253.00         2,016,253.00         2,016,253.00         2,016,253.00         2,016,253.00         2,206,220.00         2,016,253.00         2,206,220.00         2,016,253.00         2,206,220.00         2,016,253.00         2,231,661.00         2,231,661.00         2,231,661.00         2,231,661.00         2,231,561.00         2,231,561.00         2,231,561.00         2,231,561.00         2,2	0.0
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)         249,967.00         249,967.00           F. NET POSITION         1) Beginning Net Position         1         1         1,766,286.00         2,016,253.00         2,016,253.00         2,016,253.00         0.00	0.0
F. NET POSITION         Image: mark and mar	0.0
1) Beginning Net Position       Image: Section of July 1 - Unaudited       9791       1,766,286.00       2,016,253.00         b) Audit Adjustments       9793       0.00       0.00         c) As of July 1 - Audited (F1a + F1b)       1,766,286.00       2,016,253.00         d) Other Restatements       9795       0.00       0.00         e) Adjusted Beginning Net Position (F1c + F1d)       1,766,286.00       2,016,253.00         2) Ending Net Position June 30 (E + F1e)       2,016,253.00       2,266,220.00         Components of Ending Net Position       2,016,253.00       2,266,220.00         g) Net Investment in Capital Assets       9796       31,842.00       34,659.00         b) Restricted Net Position       9797       1,984,411.00       2,231,561.00         c) Unrestricted Net Position       9790       0.00       0.00         f) Cash       9710       1,837,216.90       0.00	0.0
a) As of July 1 - Unaudited       9791       1,766,286.00       2,016,253.00         b) Audit Adjustments       9793       0.00       0.00         c) As of July 1 - Audited (F1a + F1b)       1,766,286.00       2,016,253.00         d) Other Restatements       9795       0.00       0.000         e) Adjusted Beginning Net Position (F1c + F1d)       1,766,286.00       2,016,253.00         2.) Ending Net Position, June 30 (E + F1e)       2,016,253.00       2,266,220.00         Components of Ending Net Position       2,016,253.00       2,266,220.00         g) Net Investment in Capital Assets       9796       31,842.00       34,659.00         b) Restricted Net Position       9797       1,984,411.00       2,231,561.00         c) Unrestricted Net Position       9790       0.00       0.00         f       6.ASSETS       1) Cash       1,00       1,837,216.90         a) in County Treasury       9110       1,837,216.90       1,837,216.90	
b) Audit Adjustments       9793       0.00       0.00         c) As of July 1 - Audited (F1a + F1b)       1,766,286.00       2,016,253.00         d) Other Restatements       9795       0.00       0.00         e) Adjusted Beginning Net Position (F1c + F1d)       1,766,286.00       2,016,253.00         2) Ending Net Position, June 30 (E + F1e)       2,016,253.00       2,266,220.00         Components of Ending Net Position       7976       31,842.00       34,659.00         a) Net Investment in Capital Assets       97976       31,842.00       34,659.00         b) Restricted Net Position       9797       1,984,411.00       2,231,561.00         c) Urrestricted Net Position       9790       0.00       0.00         f. ASSETS       1) Cash       1,020       1,837,216.99       1,837,216.99         a) in County Treasury       9110       1,837,216.99       1,837,216.99       1,837,216.99	
c) As of July 1 - Audited (F1a + F1b)       1,766,286.00       2,016,253.00         d) Other Restatements       9795       0.00       0.00         e) Adjusted Beginning Net Position (F1c + F1d)       1,766,286.00       2,016,253.00       2,016,253.00         2) Ending Net Position, June 30 (E + F1e)       2,016,253.00       2,266,220.00       2,266,220.00         Components of Ending Net Position       9796       31,842.00       34,659.00         a) Net Investment in Capital Assets       9797       1,984,411.00       2,231,561.00         b) Restricted Net Position       9790       0.00       0.00         c) Unrestricted Net Position       9790       0.00       0.00         f. ASSETS       1) Cash       1.837,216.99       1.837,216.99         a) in County Treasury       9110       1,837,216.99       1.837,216.99	14.2
d) Other Restatements       9795       0.00       0.00         e) Adjusted Beginning Net Position (F1c + F1d)       1,766,286.00       2,016,253.00         2) Ending Net Position, June 30 (E + F1e)       2,016,253.00       2,266,220.00         Components of Ending Net Position       7       3,842.00       34,659.00         a) Net Investment in Capital Assets       9796       31,842.00       34,659.00         b) Restricted Net Position       9797       1,984,411.00       2,231,561.00         c) Unrestricted Net Position       9790       0.00       0.00         f. ASSETS       9796       1,837,216.99       1,023,156.10         a) in County Treasury       9110       1,837,216.99       1,020	0.0
e) Adjusted Beginning Net Position (F1c + F1d)       1,766,286.00       2,016,253.00         2) Ending Net Position, June 30 (E + F1e)       2,016,253.00       2,266,220.00         Components of Ending Net Position       9796       31,842.00       34,659.00         a) Net Investment in Capital Assets       9796       31,842.00       34,659.00         b) Restricted Net Position       9797       1,984,411.00       2,231,561.00         c) Unrestricted Net Position       9790       0.00       0.00         G. ASSETS       1) Cash       1,837,216.99       1,837,216.99	14.2
2) Ending Net Position, June 30 (E + F1e)       2,016,253.00       2,266,220.00         Components of Ending Net Position       2       2         a) Net Investment in Capital Assets       9796       31,842.00       34,659.00         b) Restricted Net Position       9797       1,984,411.00       2,231,561.00         c) Unrestricted Net Position       9790       0.00       0.00         G. ASSETS       1) Cash       9110       1,837,216.99	0.0
2) Ending Net Position, June 30 (E + F1e)       2,016,253.00       2,266,220.00       I         Components of Ending Net Position       9796       31,842.00       34,659.00         a) Net Investment in Capital Assets       9796       31,842.00       34,659.00         b) Restricted Net Position       9797       1,984,411.00       2,231,561.00         c) Unrestricted Net Position       9790       0.00       0.00         G. ASSETS       1) Cash       1,837,216.90       1,837,216.90         a) in County Treasury       9110       1,837,216.90       1	14.2
a) Net Investment in Capital Assets       9796       31,842.00       34,659.00         b) Restricted Net Position       9797       1,984,411.00       2,231,561.00         c) Unrestricted Net Position       9790       0.00       0.00         G. ASSETS       1) Cash       1,837,216.90       1,837,216.90	12.4
b) Restricted Net Position     9797     1,984,411.00     2,231,561.00       c) Unrestricted Net Position     9790     0.00     0.00       G. ASSETS     1) Cash     1,037,216.99     9110     1,837,216.99	
b) Restricted Net Position       9797       1,984,411.00       2,231,561.00         c) Unrestricted Net Position       9790       0.00       0.00         G. ASSETS	8.8
c) Unrestricted Net Position97900.000.00G. ASSETS1) Casha) in County Treasury91101,837,216.99	12.5
1) Cash     9110     1,837,216.99	0.0
a) in County Treasury 9110 1,837,216.99	
1) Fair Value Adjustment to Cash in County Treasury 9111 0.00	
b) in Banks 9120 0.00	
c) in Rev olving Cash Account 9130 0.00	
d) with Fiscal Agent/Trustee 9135 0.00	
e) Collections Awaiting Deposit 9140 0.00	
2) Investments 9150 0.00	
3) Accounts Receivable 9200 (1,532.00)	
4) Due from Grantor Government 9290 0.00	
5) Due from Other Funds 9310 0.00	
6) Stores 9320 0.00	
7) Prepaid Expenditures 9330 0.00	
8) Other Current Assets         9340         0.00	
9) Fixed Assets	
a) Land 9410 0.00	
California Department of Education Printed: 6/13/2022 SACS Web System Page 1 of 6 Form Last Rp is pd: 1/0/0001 #2/00/00 System Version: SACS V1	8:55:56 AM AM +00:00

System Version: SACS V1 Form Version: 2

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	55,927.50		
e) Accumulated Depreciation - Buildings		9435	(3,728.00)		
f) Equipment		9440	30,280.97		
g) Accumulated Depreciation - Equipment		9445	(3,779.00)		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			1,914,386.46		
H. DEFERRED OUTFLOWS OF RESOURCES			,		
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Pay able		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities		0000	0.00		
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666			
e) Leases Payable		9667	0.00		
			0.00		
f) Lease Revenue Bonds Payable		9668 9669	0.00		
g) Other General Long-Term Liabilities		9009	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES		0000			
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G10 + H2) - (I7 + J2)			1,914,386.46		
	7000	0500			
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
			0.00	0.00	0.0%
Other Local Revenue					
Sales					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,817.00	2,817.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	619,152.00	619,152.00	0.0%
TOTAL, OTHER LOCAL REVENUE			621,969.00	621,969.00	0.0%
TOTAL, REVENUES			621,969.00	621,969.00	0.0%
Certificated Teachers' Salaries		1100	2,600.00	2,600.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,600.00	2,600.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%

California Department of Education SACS Web System System Version: SACS V1 Form Version: 2

Printed: 6/13/2022 8:55:56 AM Form Last Ravised: 1/00001 #2:00:00 AM +00:00 Swimssion Number: 08B24XSBY2

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	17.00	17.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	2.00	2.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemploy ment Insurance		3501-3502	1.00	1.00	0.0%
Workers' Compensation		3601-3602	2.00	2.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employ ee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			22.00	22.00	0.0%
BOOKS AND SUPPLIES			22.00	22.00	0.070
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4200	87,518.00		
Noncapitalized Equipment		4400	8,791.00	87,518.00 8,791.00	0.0%
Food		4700			
		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			96,309.00	96,309.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES		5100			
Subagreements for Services			0.00	0.00	0.0%
Travel and Conferences		5200	4,000.00	4,000.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	42,625.00	42,625.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	7,007.00	7,007.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,000.00	2,000.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	216,639.00	216,639.00	0.0%
Communications		5900	800.00	800.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			273,071.00	273,071.00	0.0%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			372,002.00	372,002.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
·····			0.00	0.00	0.070

### 2022-23 Budget, July 1 Other Enterprise Fund Expenses by Object

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

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	621,969.00	621,969.00	0.0%
5) TOTAL, REVENUES			621,969.00	621,969.00	0.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		372,002.00	372,002.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			372,002.00	372,002.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			249,967.00	249,967.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			249,967.00	249,967.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,766,286.00	2,016,253.00	14.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,766,286.00	2,016,253.00	14.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,766,286.00	2,016,253.00	14.2%
2) Ending Net Position, June 30 (E + F1e)			2,016,253.00	2,266,220.00	12.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	31,842.00	34,659.00	8.8%
b) Restricted Net Position		9797	1,984,411.00	2,231,561.00	12.5%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Ripon Unified San Joaquin County		2022-23 Budgo Other Enterpr Restricted	ise Fund	39686500000000 Form 63 B24XSBY2(2022-23)
Resource	Description		2021-22 Estimated Actuals	2022-23 Budget
9010	Other Restricted Local		1,984,41	1.00 2,231,561.00
Total, Restricted Net Position			1,984,41	1.00 2,231,561.00

2022-23 Budget, July 1 Other Enterprise Fund

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	785.00	785.00	0.0%
5) TOTAL, REVENUES			785.00	785.00	0.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employ ee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	7,380.00	7,380.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			7,380.00	7,380.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,595.00)	(6,595.00)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(6,595.00)	(6,595.00)	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	55,206.00	48,611.00	-11.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			55,206.00	48,611.00	-11.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			55,206.00	48,611.00	-11.9%
2) Ending Net Position, June 30 (E + F1e)			48,611.00	42,016.00	-13.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	6,190.00	6,190.00	0.0%
b) Restricted Net Position		9797	42,421.00	35,826.00	-15.5%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
G. ASSETS 1) Cash					
a) in County Treasury		9110	36,648.24		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets			0.00		
a) Land		9410	0.00		
California Department of Education			1	Printed: 6/13	/2022 8:56:28 AM
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b) Land Improvements c) Accumulated Depreciation - Land Improvements d) Buildings e) Accumulated Depreciation - Buildings f) Equipment g) Accumulated Depreciation - Equipment h) Work in Progress f) Equipment g) Accumulated Depreciation - Equipment h) Work in Progress f) Diof TotAL, ASSETS H. DEFERRED OUTFLOWS OF RESOURCES 1) Deferented Outflows of Resources 2) TOTAL, DEFERRED OUTFLOWS OF RESOURCES 1) Accounts Pay able 2) Due to Ginter Governments 3) Due to Other Funds 4) Current Loans 5) Unearned Revenue 6) Long-Term Liability b) Total/Net OPEB Liability c) Compensated Absences d) COOPs Pay able g) Other General Long-Term Liabilities 7) TOTAL, LIABILITES J. DEFERRED INFLOWS OF RESOURCES 1) Deferent Long-Term Liabilities 7) TOTAL, LIABILITES J. DEFERRED INFLOWS OF RESOURCES 1) Deferent Linds 1) Lease Revenue Bonds Pay able g) Other General Long-Term Liabilities 7) TOTAL, LIABILITES J. DEFERRED INFLOWS OF RESOURCES 1) Deferent Long-Term Liabilities 7) TOTAL, LIABILITES J. DEFERRED INFLOWS OF RESOURCES 1) Deferent Long-Term Liabilities 7) TOTAL, LIABILITES J. DEFERRED INFLOWS K. NET POSITION Net Position, June 30 (G10 + H2) - (17 + J2) OTHER STATE REVENUE STRS 0n-Behalf Pension Contributions 7600 All Other State Revenue All Other Sales Sale of Equipment/Supplies Interest Net Increase (Decrease) in the Fair Value of Inv estiments Fees and Contracts Contributions All Other Fees and Contracts Cother Local Revenue Contracts Cother Local Revenue Contracts Cother Local Revenue Contracts Cother Local Revenue Contracts Contracts Cother Local Revenue Contracts Cother Local Revenue Contracts Cother Local Revenue Contracts Contracts Cother Local Revenue Contracts Contracts Cother Local Revenue Contracts Cother Local Revenue Contracts Cother Local Revenue Contracts Cother Local Revenue Contracts Cother Local Revenue Contracts Cother Local Revenue Contracts Cother Local Revenue Contracts Contracts Cother Local Revenue Contracts Cother Local Revenue Contracts Cother Local Revenue Contracts Contracts Contracts Contracts Contrac	9420 9425 9430 9435 9440 9445 9450 9490 9500 9590 9610 9640 9650 9663 9664 9665 9666 9665 9666 9667 9668 9669	0.00 0.00 0.00 0.00 0.00 0.00 36,648.24 0.00 0.00 (10,000.00) 0.00 0.00 0.00 0.00 0.00 0.00		
d) Buildings e) Accumulated Depreciation - Buildings 1) Equipment g) Accumulated Depreciation - Equipment h) Work in Progress 10) TOTAL, ASSETS H. DEFERRED OUTFLOWS OF RESOURCES 1) Deferred Outflows of Resources 2) TOTAL, DEFERRED OUTFLOWS 1. LABILITIES 1) Accounts Pay able 2) Due to Grantor Governments 3) Due to Other Funds 4) Current Loans 5) Unearned Revenue 6) Long-Term Liability b) Total/Net OPEB Liability c) Compensated Absences d) COPS Pay able 1) Lease Revenue Bonds Pay able 1) Lease Revenue Bonds Pay able 1) Lease Revenue Bonds Pay able 1) Lease Revenue Bonds Pay able 1) Lease Revenue Bonds Pay able 2) DHEr General Long-Term Liabilities 7) TOTAL, LIABILITIES J. DEFERRED INFLOWS OF RESOURCES 1) Deferred Inflows of Resources 2) TOTAL, LIABILITIES J. DEFERRED INFLOWS K. NET POSITION Net Position, June 30 (G10 + H2) - (17 + J2) OTHER STATE REVENUE Other Local Revenue Sales Sale of Equipment/Supplies Interest Net Increase (Decrease) in the Fair Value of Investments Fees and Contracts I-DEstrict Premiums/ Contributions All Other Fees and Contracts	9430 9435 9440 9445 9450 9490 9590 9610 9650 9663 9664 9665 9666 9665 9666 9667 9668 9669	0.00 0.00 0.00 0.00 36,648.24 0.00 0.00 (10,000.00) 0.00 0.00 0.00 0.00 0.00 0.00		
e) Accumulated Depreciation - Buildings f) Equipment g) Accumulated Depreciation - Equipment h) Work in Progress 10) TOTAL, ASSETS H. DEFERRED OUTFLOWS OF RESOURCES 1) Deferred Outflows of Resources 2) TOTAL, DEFERRED OUTFLOWS I. LIABILITIES 1) Accounts Pay able 2) Due to Grantor Governments 3) Due to Other Funds 4) Current Loans 5) Unearned Revenue 6) Loans 7) Unearned Revenue 6) Loans 6) Unegreen Liabilities a) Net Pension Liability b) Total/NEVPEB Liability c) Compensated Absences d) COP's Pay able e) Leases Pay able g) Other General Long-Term Liabilities 7) TOTAL, LIABILITIES J DEFERRED INFLOWS OF RESOURCES 1) Deferred Inflows of Resources 2) TOTAL, DEFERRED INFLOWS K. NET POSITION Net Position, June 30 (G10 + H2) - (17 + J2) OTHER STATE REVENUE OTHER STATE REVENUE OTHER STATE REVENUE OTHER Coal Revenue Sales Sale of Equipment/Supplies Inflerest Net Increase (Decrease) in the Fair Value of Investments Fees and Contracts AII Other Fees and Contracts	9435 9440 9445 9450 9490 9590 9610 9650 9663 9664 9665 9666 9665 9666 9667 9668 9669	0.00 0.00 0.00 36,648.24 0.00 0.00 (10,000.00) 0.00 0.00 0.00 0.00 0.00 0.00		
<ul> <li>i) Equipment <ul> <li>ii) Accumulated Depreciation - Equipment <ul> <li>ii) Work in Progress</li> <li>ii) TOTAL, ASETS</li> </ul> </li> <li>ii) Defrent Outfhows OF RESOURCES <ul> <li>i) Defrent Outfhows OF RESOURCES</li> </ul> </li> <li>i) TOTAL, DEFERRED OUTFLOWS</li> </ul> </li> <li>i LABILITIES <ul> <li>i) Accounts Pay able</li> <li>i) Due to Grantor Governments</li> <li>ii) Une armed Revenue</li> <li>ii) Long-Term Liabilities <ul> <li>ii) Net Pension Liability</li> <li>ii) Compensated Absences</li> <li>ii) COPS Pay able</li> <li>i) Leases Revenue Bonds Pay able</li> <li>i) Other OPEB Liability</li> <li>i) Compensated Absences</li> <li>ii) Compensated Absences</li> <li>ii) Other General Long-Term Liabilities</li> <li>ii) Deferent OPEB Liabilities</li> <li>ii) Deferent Dirbutows OF RESOURCES</li> <li>ii) Deferent Point Cows</li> <li>K. NET POSITION <ul> <li>Net Position, June 30 (610 + H2) - (17 + J2)</li> </ul> </li> <li>OTHAL STATE REVENUE</li> <li>OTHER STATE REVENUE</li> <li>OTHAL STATE REVENUE</li> <li>Other Local Revenue</li> <li>Sales <ul> <li>Sale of Equipment/Supplies</li> <li>Interest</li> <li>Net Increase (Decrease) in the Fair Value of Investments</li> <li>Fees and Contracts</li> <li>Indricet Investments</li> <li>Fees and Contracts</li> </ul> </li> </ul></li></ul></li></ul>	9440 9445 9450 9490 9590 9610 9660 9663 9664 9665 9666 9665 9666 9667 9668 9669	0.00 0.00 36,648.24 0.00 0.00 (10,000.00) 0.00 0.00 0.00 0.00 0.00 0.00		
g) Accumulated Depreciation - Equipment h) Work in Progress 10) TOTAL, ASSETS H. DEFERRED OUTFLOWS OF RESOURCES 1) Deferred Outflows of Resources 2) TOTAL, DEFERRED OUTFLOWS I. LIABILITTES 1) Accounts Pay able 2) Due to Grantor Governments 3) Due to Other Funds 4) Current Loans 5) Unearned Revenue 0) Long-Term Liability b) Total/Net OPEB Liability c) Compensated Absences d) COOPs Pay able e) Leases Pay able g) Other General Long-Term Liabilities 7) TOTAL, LIABILITIES 1) Deferred Inflows of Resources 2) TOTAL, LIABILITIES 1) Deferred Inflows of Resources 2) TOTAL, LIABILITIES 1) Deferred Inflows of Resources 2) TOTAL, DEFERRED INFLOWS K. NET POSITION Net Position, June 30 (G10 + H2) - (17 + J2) OTHER STATE REVENUE STRS On-Behalf Pension Contributions AII Other State Revenue Sales Sale of Equipment/Supplies Interest Net Increase (Decrease) in the Fair Value of Investments Fees and Contracts	9445 9450 9490 9500 9590 9610 9640 9650 9663 9664 9665 9666 9666 9667 9668 9669	0.00 0.00 36,648.24 0.00 (10,000.00) (10,000.00 0.00 0.00 0.00 0.00 0.00 0.00		
h) Work in Progress 10) TOTAL, ASSETS  H. DEFERRED OUTFLOWS OF RESOURCES 1) Deferred Outflows of Resources 2) TOTAL, DEFERRED OUTFLOWS  I. LIABILITIES 1) Accounts Payable 2) Due to Grantor Governments 3) Due to Other Funds 4) Current Loans 5) Unearned Revenue 6) Long-Tern Liabilities a) Net Pension Liability b) Total/Net OPEB Liability c) Compensated Absences d) COPs Payable e) Leases Payable f) Lease Revenue Bonds Payable g) Other General Long-Tern Liabilities 7) TOTAL, LIABILITIES J. DEFERRED INFLOWS OF RESOURCES 1) Deferred Inflows of Resources 2) TOTAL, DEFERRED INFLOWS K. NET POSITION Net Position, June 30 (G10 + H2) - (17 + J2) OTHER STATE REVENUE OTHEL IOCAL REVENUE OTHEL COAL REVENUE OTHEL COAL REVENUE Net Increase (Decrease) in the Fair Value of Investments Fees and Contracts AII Other Fees and Contracts	9450 9490 9500 9590 9610 9640 9650 9663 9664 9665 9666 9666 9667 9668 9669	0.00 36,648.24 0.00 0.00 (10,000.00) 0.00 0.00 0.00 0.00 0.00 0.00		
10) TOTAL, ASSETS  H. DEFERRED OUTFLOWS OF RESOURCES  1) Defered Outflows of Resources 2) TOTAL, DEFERRED OUTFLOWS  I. LIABILITIES  1) Accounts Pay able 2) Due to Grantor Governments 3) Due to Other Funds  4) Current Laons 5) Unearned Revenue 6) Long-Term Liability b) Total/NE OPEB Liability c) Compensated Absences d) COPs Pay able e) Leases Pay able f) Lease Revenue Bonds Pay able g) Other General Long-Term Liabilities 7) TOTAL, LABILITIES J. DEFERRED INFLOWS OF RESOURCES 1) Deferent Inflows of Resources 2) TOTAL, DEFERRED INFLOWS K. NET POSITION Net Position, June 30 (G10 + H2) - (17 + J2) OTHER STATE REVENUE OTHER STATE REVENUE OTHER STATE REVENUE OTHER STATE REVENUE OTHER COAL REVENUE OTHER COAL REVENUE Net Increase (Decrease) in the Fair Value of Investments Fees and Contracts AII Other Fees and Contracts	9490 9500 9610 9640 9650 9663 9664 9665 9666 9667 9668 9669	36,648.24 0.00 0.00 (10,000.00) 0.00 0.00 0.00 0.00 0.00 0.00		
H. DEFERRED OUTFLOWS OF RESOURCES 1) Deferred Outflows of Resources 2) TOTAL, DEFERRED OUTFLOWS 1. LIABILITIES 1) Accounts Payable 2) Due to Grantor Governments 3) Due to Other Funds 4) Current Loans 5) Unearmed Revenue 6) Long-Term Liabilities a) Net Pension Liability b) Total/Net OPEB Liability c) Compensated Absences d) COPs Payable e) Leases Payable f) Leases Revenue Bable g) Other General Long-Term Liabilities 7) TOTAL, LIABILITIES J. DEFERRED INFLOWS OF RESOURCES 1) Deferred Inflows of Resources 2) TOTAL, DEFERRED INFLOWS K. NET POSITION Net Position, June 30 (G10 + H2) - ((7 + J2) OTHER STATE REVENUE OTHER CONTRIBUTION AIL ON-BRAIT PRIVATIVE Sales Sale of Equipment/Supplies Interest Net Increase (Decrease) in the Fair Value of Investments Fees and Contracts AIL Other Fair Sale Contracts	9500 9590 9610 9640 9650 9663 9664 9665 9666 9667 9668 9669	0.00 0.00 (10,000.00) 0.00 0.00 0.00 0.00 0.00 0.00		
1) Deferred Outflows of Resources 2) TOTAL, DEFERRED OUTFLOWS 1. LIABILITIES 1) Accounts Payable 2) Due to Grantor Governments 3) Due to Other Funds 4) Current Loans 5) Unearned Revenue 6) Long-Term Liabilities a) Net Pension Liability b) Total/Net OPEB Liability c) Compensated Absences d) COCPs Payable e) Leases Revenue Bonds Payable g) Other General Long-Term Liabilities 7) TOTAL, LIABILITIES 1. DEFERRED INFLOWS OF RESOURCES 1) Deferred Inflows of Resources 2) TOTAL, DEFERRED INFLOWS K. NET POSITION Net Position, June 30 (G10 + H2) - (17 + J2) OTHER STATE REVENUE OTHER STATE REVENUE OTHER LOCAL REVENUE OTHER LOCAL REVENUE OTHER COLL REVENUE Net Increase (Decrease) in the Fair Value of Investments Fees and Contracts AII Other Fees and Contracts	9500 9590 9610 9640 9650 9663 9664 9665 9666 9667 9668 9669	0.00 (10,000.00) 0.00 0.00 0.00 0.00 0.00 0.00		
1) Defered Outflows of Resources 2) TOTAL, DEFERRED OUTFLOWS   I. LIABILITIES 1) Accounts Payable 2) Due to Grantor Governments 3) Due to Other Funds 4) Current Loans 5) Unearned Revenue 6) Long-Term Liabilities a) Net Pension Liability b) Total/Net OPEB Liability c) Compensated Absences d) COPs Payable e) Leases Payable f) Lease Revenue Bonds Payable g) Other General Long-Term Liabilities 7) TOTAL, LABILITIES J. DEFERRED INFLOWS OF RESOURCES 1) Deferred Inflows of Resources 2) TOTAL, LABILITIES J. DEFERRED INFLOWS OF RESOURCES 1) Deferred Inflows of Resources 2) TOTAL, LABILITIES J. DEFERRED INFLOWS K. NET POSITION Net Position, June 30 (G10 + H2) - ((7 + J2) OTHER STATE REVENUE OTHER ICAL REVENUE OTHER LOCAL REVENUE OTHER LOCAL REVENUE OTHER LOCAL REVENUE Net Increase (Decrease) in the Fair Value of Investments Fees and Contracts AII Other Fees and Contracts	9500 9590 9610 9640 9650 9663 9664 9665 9666 9667 9668 9669	0.00 (10,000.00) 0.00 0.00 0.00 0.00 0.00 0.00		
2) TOTAL_DEFERRED OUTFLOWS  I. LIABILITIES  1) Accounts Payable 2) Due to Grantor Governments 3) Due to Other Funds 4) Current Leans 5) Unearned Revenue 6) Long-Term Liabilities a) Net Pension Liability b) Total/Net OPEB Liability c) Compensated Absences d) COPs Payable e) Leases Payable f) Lease Revenue Bonds Payable g) Other General Long-Term Liabilities 7) TOTAL, LIABILITIES J. DEFERRED INFLOWS OF RESOURCES 1) Deferred Inflows of Resources 2) TOTAL, DEFERRED INFLOWS K. NET POSITION Net Position, June 30 (G10 + H2) - (17 + J2) OTHER STATE REVENUE STRS On-Behalf Pension Contributions All Other State Revenue Sales Sale of Equipment/Supplies Interest Net Increase (Decrease) in the Fair Value of Investments Fees and Contracts In-District Premiums/ Contributions All Other Fees and Contracts	9500 9590 9610 9640 9650 9663 9664 9665 9666 9667 9668 9669	0.00 (10,000.00) 0.00 0.00 0.00 0.00 0.00 0.00		
	9590 9610 9640 9650 9663 9664 9665 9666 9667 9668 9669	(10,000.00) 0.00 0.00 0.00 0.00 0.00 0.00		
1) Accounts Payable 2) Due to Grantor Governments 3) Due to Other Funds 4) Current Loans 5) Unearned Revenue 6) Long-Term Liabilities a) Net Pension Liability b) Total/Net OPEB Liability c) Compensated Absences d) COPs Payable e) Leases Payable e) Leases Payable f) Lease Revenue Bonds Payable g) Other General Long-Term Liabilities 7) TOTAL, LABILITIES J. DEFERRED INFLOWS OF RESOURCES 1) Deferred Inflows of Resources 2) TOTAL, DEFERRED INFLOWS OF RESOURCES 1) Deferred Inflows of Gresources 2) TOTAL, DEFERRED INFLOWS K. NET POSITION Net Position, June 30 (G10 + H2) - (17 + J2) OTHER STATE REVENUE STRS On-Behaff Pension Contributions All Other State Revenue Sales Sales Sales Sale of Equipment/Supplies Interest Net Increase (Decrease) In the Fair Value of Investments Fees and Contracts In-District Premiums/ Contributions All Other Fees and Contracts	9590 9610 9640 9650 9663 9664 9665 9666 9667 9668 9669	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0		
2) Due to Grantor Governments 3) Due to Other Funds 4) Current Loans 5) Unearned Revenue 6) Long-Term Liabilities a) Net Pension Liability b) Total/Net OPEB Liability c) Compensated Absences d) COPs Payable e) Leases Payable f) Lease Revenue Bonds Payable g) Other General Long-Term Liabilities 7) TOTAL, LLABILITIES J. DEFERRED INFLOWS OF RESOURCES 1) Deferred Inflows of Resources 2) TOTAL, DEFERRED INFLOWS K. NET POSITION Net Position, June 30 (G10 + H2) - (17 + J2) OTHER STATE REVENUE STRS On-Behaif Pension Contributions All Other State Revenue Sales Sale of Equipment/Supplies Interest Net Increase (Decrease) in the Fair Value of Investments Fees and Contracts In-District Premiums/ Contributions All Other Fees and Contracts	9590 9610 9640 9650 9663 9664 9665 9666 9667 9668 9669	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0		
3) Due to Other Funds 4) Current Loans 5) Unearned Revenue 6) Long-Term Liabilities a) Net Pension Liability b) Total/Net OPEB Liability c) Compensated Absences d) COPs Payable e) Leases Payable f) Lease Revenue Bonds Payable g) Other General Long-Term Liabilities 7) TOTAL, LLABILITIES J. DEFERRED INFLOWS OF RESOURCES 1) Deferred Inflows of Resources 2) TOTAL, DEFERRED INFLOWS K. NET POSITION Net Position, June 30 (G10 + H2) - (17 + J2) OTHER STATE REVENUE STRS On-Behaif Pension Contributions All Other State Revenue Sales Sale of Equipment/Supplies Interest Net Increase (Decrease) in the Fair Value of Inv estments Fees and Contracts In-District Premiums/ Contributions All Other Fees and Contracts	9610 9640 9650 9663 9664 9665 9666 9667 9668 9669	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0		
<ul> <li>4) Current Loans</li> <li>5) Unearned Revenue</li> <li>6) Long-Term Liabilities <ul> <li>a) Net Pension Liability</li> <li>b) Total/Net OPEB Liability</li> <li>c) Compensated Absences</li> <li>d) COPs Payable</li> <li>e) Leases Payable</li> <li>f) Lease Revenue Bonds Payable</li> <li>g) Other General Long-Term Liabilities</li> </ul> </li> <li>7) TOTAL, LIABILITIES </li> <li>J. DEFERRED INFLOWS OF RESOURCES <ul> <li>1) Deferred Inflows of Resources</li> <li>2) TOTAL, DEFERRED INFLOWS</li> </ul> </li> <li>K. NET POSITION <ul> <li>Net Position, June 30 (G10 + H2) - (17 + J2)</li> </ul> </li> <li>OTHER STATE REVENUE</li> <li>STRS On-Behalf Pension Contributions</li> <li>All Other State Revenue</li> <li>Sales</li> <li>Sale of Equipment/Supplies</li> <li>Interest</li> <li>Net Increase (Decrease) in the Fair Value of Investments</li> <li>Fees and Contracts</li> <li>In-District Premiums/</li> <li>Contributions</li> <li>All Other Fees and Contracts</li> </ul>	9640 9650 9663 9664 9665 9666 9667 9668 9669	0.00 0.00 0.00 0.00 0.00 0.00 0.00 (10,000.00)		
5) Unearned Revenue 6) Long-Term Liabilities a) Net Pension Liability b) Total/Net OPEB Liability c) Compensated Absences d) COPs Payable e) Leases Payable f) Lease Revenue Bonds Payable g) Other General Long-Term Liabilities 7) TOTAL, LIABILITIES J. DEFERRED INFLOWS OF RESOURCES 1) Deferred Inflows of Resources 2) TOTAL, DEFERRED INFLOWS K. NET POSITION Net Position, June 30 (G10 + H2) - (I7 + J2) OTHER STATE REVENUE STRS On-Behalf Pension Contributions 7690 All Other State Revenue Sales Sale of Equipment/Supplies Interest Net Increase (Decrease) in the Fair Value of Investments Fees and Contracts In-District Premiums/ Contributions All Other Fees and Contracts	9650 9663 9664 9665 9666 9667 9668 9669	0.00 0.00 0.00 0.00 0.00 0.00 (10,000.00)		
6) Long-Term Liabilities a) Net Pension Liability b) Total/Net OPEB Liability c) Compensated Absences d) COPs Payable e) Leases Payable f) Lease Revenue Bonds Payable g) Other General Long-Term Liabilities 7) TOTAL, LIABILITIES J DEFERRED INFLOWS OF RESOURCES 1) Deferred Inflows of Resources 2) TOTAL, DEFERRED INFLOWS K. NET POSITION Net Position, June 30 (G10 + H2) - (I7 + J2) OTHER STATE REVENUE STRS On-Behalf Pension Contributions 7690 All Other State Revenue All Other TOTAL, OTHER STATE REVENUE OTHER LOCAL REVENUE OTHER LOCAL REVENUE Other Local Revenue Sales Sale of Equipment/Supplies Interest Net Increase (Decrease) in the Fair Value of Investments Fees and Contracts In-District Premiums/ Contributions All Other Fees and Contracts	9663 9664 9665 9666 9667 9668 9669	0.00 0.00 0.00 0.00 0.00 0.00 (10,000.00)		
a) Net Pension Liability b) Total/Net OPEB Liability c) Compensated Absences d) COPs Payable e) Leases Payable f) Lease Revenue Bonds Payable g) Other General Long-Term Liabilities 7) TOTAL, LIABILITIES J DEFERRED INFLOWS OF RESOURCES 1) Deferred Inflows of Resources 2) TOTAL, DEFERRED INFLOWS K. NET POSITION Net Position, June 30 (G10 + H2) - (17 + J2) OTHER STATE REVENUE STRS On-Behalf Pension Contributions All Other State Revenue STRS On-Behalf Pension Contributions All Other State Revenue Other Local Revenue Sales Sale of Equipment/Supplies Interest Net Increase (Decrease) in the Fair Value of Investments Fees and Contracts In-District Premiums/ Contributions All Other Fees and Contracts	9664 9665 9666 9667 9668 9669	0.00 0.00 0.00 0.00 0.00 (10,000.00)		
b) Total/Net OPEB Liability c) Compensated Absences d) COPs Payable e) Leases Payable f) Lease Revenue Bonds Payable g) Other General Long-Term Liabilities 7) TOTAL, LIABILITIES J. DEFERRED INFLOWS OF RESOURCES 1) Deferred Inflows of Resources 2) TOTAL, DEFERRED INFLOWS K. NET POSITION Net Position, June 30 (G10 + H2) - (I7 + J2) OTHER STATE REVENUE STRS On-Behalf Pension Contributions 7690 All Other State Revenue All Other TOTAL, OTHER STATE REVENUE OTHER LOCAL REVENUE Other Local Revenue Sales Sale of Equipment/Supplies Interest Net Increase (Decrease) in the Fair Value of Investments Fees and Contracts In-District Premiums/ Contributions All Other Fees and Contracts	9664 9665 9666 9667 9668 9669	0.00 0.00 0.00 0.00 0.00 (10,000.00)		
<ul> <li>c) Compensated Absences</li> <li>d) COPs Pay able</li> <li>e) Leases Pay able</li> <li>f) Lease Revenue Bonds Pay able</li> <li>g) Other General Long-Term Liabilities</li> <li>7) TOTAL, LIABILITIES</li> <li>J. DEFERRED INFLOWS OF RESOURCES</li> <li>1) Deferred Inflows of Resources</li> <li>2) TOTAL, DEFERRED INFLOWS</li> <li>K. NET POSITION <ul> <li>Net Position, June 30 (G10 + H2) - (I7 + J2)</li> </ul> </li> <li>OTHER STATE REVENUE</li> <li>STRS On-Behalf Pension Contributions</li> <li>7690</li> <li>All Other State Revenue</li> <li>All Other</li> <li>TOTAL, OTHER STATE REVENUE</li> </ul> <li>Other Local Revenue <ul> <li>Sales</li> <li>Sale of Equipment/Supplies</li> <li>Interest</li> <li>Net Increase (Decrease) in the Fair Value of Investments</li> <li>Fees and Contracts</li> <li>In-District Premiums/</li> <li>Contributions</li> <li>All Other Fees and Contracts</li> </ul> </li>	9665 9666 9667 9668 9669	0.00 0.00 0.00 0.00 (10,000.00)		
<ul> <li>d) COPs Payable</li> <li>e) Leases Payable</li> <li>f) Lease Revenue Bonds Payable</li> <li>g) Other General Long-Term Liabilities</li> <li>7) TOTAL, LIABILITIES</li> <li>J DEFERRED INFLOWS OF RESOURCES</li> <li>1) Deferred Inflows of Resources</li> <li>2) TOTAL, DEFERRED INFLOWS</li> <li>K. NET POSITION <ul> <li>Net Position, June 30 (G10 + H2) - (I7 + J2)</li> </ul> </li> <li>OTHER STATE REVENUE</li> <li>STRS On-Behalf Pension Contributions</li> <li>All Other ToTAL, OTHER STATE REVENUE</li> </ul> <li>OTHER LOCAL REVENUE <ul> <li>Other Local Revenue</li> <li>Sales</li> <li>Sale of Equipment/Supplies</li> <li>Interest</li> <li>Net Increase (Decrease) in the Fair Value of Investments</li> <li>Fees and Contracts</li> <li>In-District Premiums/</li> <li>Contributions</li> <li>All Other Fees and Contracts</li> </ul> </li>	9666 9667 9668 9669	0.00 0.00 0.00 0.00 (10,000.00)		
e) Leases Payable f) Lease Revenue Bonds Payable g) Other General Long-Term Liabilities 7) TOTAL, LIABILITIES J. DEFERRED INFLOWS OF RESOURCES 1) Deferred Inflows of Resources 2) TOTAL, DEFERRED INFLOWS K. NET POSITION Net Position, June 30 (G10 + H2) - (I7 + J2) OTHER STATE REVENUE STRS On-Behalf Pension Contributions 7690 All Other State Revenue All Other TOTAL, OTHER STATE REVENUE OTHER LOCAL REVENUE Other Local Revenue Sales Sale of Equipment/Supplies Interest Net Increase (Decrease) in the Fair Value of Investments Fees and Contracts In-District Premiums/ Contributions All Other Fees and Contracts	9667 9668 9669	0.00 0.00 0.00 (10,000.00)		
f) Lease Revenue Bonds Pay able g) Other General Long-Term Liabilities 7) TOTAL, LIABILITIES J. DEFERRED INFLOWS OF RESOURCES 1) Deferred Inflows of Resources 2) TOTAL, DEFERRED INFLOWS K. NET POSITION Net Position, June 30 (G10 + H2) - (I7 + J2) OTHER STATE REVENUE STRS On-Behalf Pension Contributions All Other State Revenue All Other State Revenue All Other TOTAL, OTHER STATE REVENUE OTHER LOCAL REVENUE Other Local Revenue Sales Sale of Equipment/Supplies Interest Net Increase (Decrease) in the Fair Value of Investments Fees and Contracts In-District Premiums/ Contributions All Other Fees and Contracts	9668 9669	0.00 0.00 (10,000.00)		
g) Other General Long-Term Liabilities 7) TOTAL, LIABILITIES J. DEFERRED INFLOWS OF RESOURCES 1) Deferred Inflows of Resources 2) TOTAL, DEFERRED INFLOWS K. NET POSITION Net Position, June 30 (G10 + H2) - (I7 + J2) OTHER STATE REVENUE STRS On-Behalf Pension Contributions All Other State Revenue TOTAL, OTHER STATE REVENUE OTHER LOCAL REVENUE OTHER LOCAL REVENUE Other Local Revenue Sales Sale of Equipment/Supplies Interest Net Increase (Decrease) in the Fair Value of Investments Fees and Contracts In-District Premiums/ Contributions All Other Fees and Contracts	9669	0.00 (10,000.00)		
7) TOTAL, LIABILITIES  J. DEFERRED INFLOWS OF RESOURCES  1) Deferred Inflows of Resources 2) TOTAL, DEFERRED INFLOWS  K. NET POSITION Net Position, June 30 (G10 + H2) - (I7 + J2)  OTHER STATE REVENUE STRS On-Behalf Pension Contributions 7690 All Other State Revenue All Other TOTAL, OTHER STATE REVENUE  OTHER LOCAL REVENUE OTHER LOCAL REVENUE Other Local Revenue Sales Sale of Equipment/Supplies Interest Net Increase (Decrease) in the Fair Value of Investments Fees and Contracts In-District Premiums/ Contributions All Other Fees and Contracts All Other Fees and Contracts All Other Fees and Contracts		(10,000.00)		
J. DEFERRED INFLOWS OF RESOURCES  1) Deferred Inflows of Resources 2) TOTAL, DEFERRED INFLOWS  K. NET POSITION Net Position, June 30 (G10 + H2) - (I7 + J2)  OTHER STATE REVENUE STRS On-Behalf Pension Contributions 7690 All Other State Revenue All Other State Revenue OTHER LOCAL REVENUE OTHER LOCAL REVENUE Other Local Revenue Sales Sale of Equipment/Supplies Interest Net Increase (Decrease) in the Fair Value of Investments Fees and Contracts In-District Premiums/ Contributions All Other Fees and Contracts	9690			
1) Deferred Inflows of Resources 2) TOTAL, DEFERRED INFLOWS K. NET POSITION Net Position, June 30 (G10 + H2) - (I7 + J2) OTHER STATE REVENUE STRS On-Behalf Pension Contributions 7690 All Other State Revenue All Other TOTAL, OTHER STATE REVENUE OTHER LOCAL REVENUE Other Local Revenue Sales Sale of Equipment/Supplies Interest Net Increase (Decrease) in the Fair Value of Investments Fees and Contracts In-District Premiums/ Contributions All Other Fees and Contracts	9690	0.00		
2) TOTAL, DEFERRED INFLOWS K. NET POSITION Net Position, June 30 (G10 + H2) - (17 + J2) OTHER STATE REVENUE STRS On-Behalf Pension Contributions 7690 All Other State Revenue All Other TOTAL, OTHER STATE REVENUE OTHER LOCAL REVENUE Other Local Revenue Sales Sale of Equipment/Supplies Interest Net Increase (Decrease) in the Fair Value of Investments Fees and Contracts In-District Premiums/ Contributions All Other Fees and Contracts	9690	0.00		1
K. NET POSITION         Net Position, June 30 (G10 + H2) - (I7 + J2)         OTHER STATE REVENUE         STRS On-Behalf Pension Contributions         All Other State Revenue         All Other State Revenue         TOTAL, OTHER STATE REVENUE         OTHER LOCAL REVENUE         Other Local Revenue         Sales         Sale of Equipment/Supplies         Interest         Net Increase (Decrease) in the Fair Value of Investments         Fees and Contracts         In-District Premiums/         Contributions         All Other Fees and Contracts		1		
Net Position, June 30 (G10 + H2) - (I7 + J2)         OTHER STATE REVENUE         STRS On-Behalf Pension Contributions       7690         All Other State Revenue       All Other         TOTAL, OTHER STATE REVENUE       All Other         OTHER LOCAL REVENUE       Other Local Revenue         Sales       Sale of Equipment/Supplies         Interest       Net Increase (Decrease) in the Fair Value of Investments         Fees and Contracts       In-District Premiums/         Contributions       All Other Fees and Contracts         All Other Fees and Contracts       All Other Fees and Contracts		0.00		
OTHER STATE REVENUE       7690         All Other State Revenue       All Other         TOTAL, OTHER STATE REVENUE       All Other         OTHER LOCAL REVENUE       Other Local Revenue         Sales       Sale of Equipment/Supplies         Interest       Net Increase (Decrease) in the Fair Value of Investments         Fees and Contracts       In-District Premiums/         Contributions       All Other Fees and Contracts				
STRS On-Behalf Pension Contributions       7690         All Other State Revenue       All Other         TOTAL, OTHER STATE REVENUE       All Other         OTHER LOCAL REVENUE         Other Local Revenue       Sales         Sales       Sale of Equipment/Supplies         Interest       Net Increase (Decrease) in the Fair Value of Investments         Fees and Contracts       In-District Premiums/         Contributions       All Other Fees and Contracts		46,648.24		
All Other State Revenue       All Other         TOTAL, OTHER STATE REVENUE       Other Local Revenue         Other Local Revenue       Sales         Sale of Equipment/Supplies       Interest         Net Increase (Decrease) in the Fair Value of Investments       Fees and Contracts         In-District Premiums/       Contributions         All Other Fees and Contracts       Interest				
TOTAL, OTHER STATE REVENUE OTHER LOCAL REVENUE Other Local Revenue Sales Sale of Equipment/Supplies Interest Net Increase (Decrease) in the Fair Value of Investments Fees and Contracts In-District Premiums/ Contributions All Other Fees and Contracts	8590	0.00	0.00	0.0%
OTHER LOCAL REVENUE Other Local Revenue Sales Sale of Equipment/Supplies Interest Net Increase (Decrease) in the Fair Value of Investments Fees and Contracts In-District Premiums/ Contributions All Other Fees and Contracts	8590	0.00	0.00	0.0%
Other Local Revenue Sales Sale of Equipment/Supplies Interest Net Increase (Decrease) in the Fair Value of Investments Fees and Contracts In-District Premiums/ Contributions All Other Fees and Contracts		0.00	0.00	0.0%
Sales Sale of Equipment/Supplies Interest Net Increase (Decrease) in the Fair Value of Investments Fees and Contracts In-District Premiums/ Contributions All Other Fees and Contracts				
Sale of Equipment/Supplies Interest Net Increase (Decrease) in the Fair Value of Investments Fees and Contracts In-District Premiums/ Contributions All Other Fees and Contracts				
Interest Net Increase (Decrease) in the Fair Value of Investments Fees and Contracts In-District Premiums/ Contributions All Other Fees and Contracts				
Net Increase (Decrease) in the Fair Value of Investments Fees and Contracts In-District Premiums/ Contributions All Other Fees and Contracts	8631	0.00	0.00	0.0%
Fees and Contracts In-District Premiums/ Contributions All Other Fees and Contracts	8660	785.00	785.00	0.0%
In-District Premiums/ Contributions All Other Fees and Contracts	8662	0.00	0.00	0.0%
Contributions All Other Fees and Contracts				
All Other Fees and Contracts				
	8674	0.00	0.00	0.0%
Other Local Revenue	8689	0.00	0.00	0.0%
All Other Local Revenue		0.00	0.00	0.0%
All Other Transfers In from All Others	8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE	8699 8799	785.00	785.00	0.0%
TOTAL, REVENUES			785.00	0.0%
CERTIFICATED SALARIES		785.00		
Certificated Pupil Support Salaries		785.00		
Certificated Supervisors' and Administrators' Salaries		785.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES	8799		0.00 0.00	0.0%
CLASSIFIED SALARIES	8799	0.00		
Classified Support Salaries	8799	0.00 0.00	0.00	0.0%

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Ripon Unified San Joaquin County
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Description Resource	Codes Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries	2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400	0.00	0.00	0.0%
Other Classified Salaries	2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES		0.00	0.00	0.0%
EMPLOYEE BENEFITS				
STRS	3101-3102	0.00	0.00	0.0%
PERS	3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative	3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits	3401-3402	0.00	0.00	0.0%
Unemployment Insurance	3501-3502	0.00	0.00	0.0%
Workers' Compensation	3601-3602	0.00	0.00	0.0%
OPEB, Allocated	3701-3702	0.00	0.00	0.0%
OPEB, Active Employees	3751-3752	0.00	0.00	0.0%
Other Employ ee Benefits	3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		0.00	0.00	0.0%
BOOKS AND SUPPLIES				
Books and Other Reference Materials	4200	0.00	0.00	0.0%
Materials and Supplies	4300	0.00	0.00	0.0%
Noncapitalized Equipment	4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES		0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES				
Subagreements for Services	5100	0.00	0.00	0.0%
Travel and Conferences	5200	0.00	0.00	0.0%
Dues and Memberships	5300	0.00	0.00	0.0%
Insurance	5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services	5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	0.00	0.00	0.09
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.09
Professional/Consulting Services and	5750	0.00	0.00	0.05
	5000	7 000 00	7 000 00	
Operating Expenditures	5800	7,380.00	7,380.00	0.09
	5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES		7,380.00	7,380.00	0.0%
DEPRECIATION AND AMORTIZATION				
Depreciation Expense	6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets	6910	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION		0.00	0.00	0.04
TOTAL, EXPENSES		7,380.00	7,380.00	0.0%
INTERFUND TRANSFERS				
INTERFUND TRANSFERS IN				
Other Authorized Interfund Transfers In	8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN		0.00	0.00	0.0%
INTERFUND TRANSFERS OUT				
Other Authorized Interfund Transfers Out	7619	0.00	0.00	0.00
(b) TOTAL, INTERFUND TRANSFERS OUT		0.00	0.00	0.0%
OTHER SOURCES/USES				
SOURCES				
Other Sources				
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs	8965	0.00	0.00	0.0%
	8965	0.00 0.00	0.00 0.00	
Transfers from Funds of Lapsed/Reorganized LEAs	8965			
Transfers from Funds of Lapsed/Reorganized LEAs (c) TOTAL, SOURCES	8965 7651			0.09
Transfers from Funds of Lapsed/Reorganized LEAs (c) TOTAL, SOURCES USES		0.00	0.00	0.09
Transfers from Funds of Lapsed/Reorganized LEAs (c) TOTAL, SOURCES USES Transfers of Funds from Lapsed/Reorganized LEAs		0.00	0.00	0.09
Transfers from Funds of Lapsed/Reorganized LEAs (c) TOTAL, SOURCES USES Transfers of Funds from Lapsed/Reorganized LEAs (d) TOTAL, USES		0.00	0.00	0.09 0.09 0.09 0.09
Transfers from Funds of Lapsed/Reorganized LEAs (c) TOTAL, SOURCES USES Transfers of Funds from Lapsed/Reorganized LEAs (d) TOTAL, USES CONTRIBUTIONS	7651	0.00	0.00 0.00 0.00	0.09 0.09 0.09

Ripon Unified San Joaquín County	2022-23 Budget, July Self-Insurance Fund Expenses by Objec	d			39686500000000 Form 67 D8B24XSBY2(2022-23)
Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	785.00	785.00	0.0%
5) TOTAL, REVENUES			785.00	785.00	0.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		7,380.00	7,380.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			7,380.00	7,380.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(6,595.00)	(6,595.00)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(6,595.00)	(6,595.00)	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	55,206.00	48,611.00	-11.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			55,206.00	48,611.00	-11.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			55,206.00	48,611.00	-11.9%
2) Ending Net Position, June 30 (E + F1e)			48,611.00	42,016.00	-13.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	6,190.00	6,190.00	0.0%
b) Restricted Net Position		9797	42,421.00	35,826.00	-15.5%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Ripon Unified San Joaquin County		2022-23 Budget Self-Insurance Restricted D	Fund		6500000000 Form 67 3Y2(2022-23)
Resource	Description		2021-22 Estimated Actuals		2022-23 Budget
9010	Other Restricted Local			42,421.00	35,826.00
Total, Restricted Net Position				42,421.00	35,826.00

# 2022-23 Budget, July 1 Foundation Private-Purpose Trust Fund Expenses by Object

San Joaquin County	Expenses by Ob				D8B24XSBY2(2022-23)	
Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference	
A. REVENUES						
1) LCFF Sources		8010-8099	0.00	0.00	0.0%	
2) Federal Revenue		8100-8299	0.00	0.00	0.0%	
3) Other State Revenue		8300-8599	0.00	0.00	0.0%	
4) Other Local Revenue		8600-8799	1,476.00	0.00	-100.0%	
5) TOTAL, REVENUES			1,476.00	0.00	-100.0%	
B. EXPENSES						
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%	
2) Classified Salaries		2000-2999	0.00	0.00	0.0%	
3) Employ ee Benefits		3000-3999	0.00	0.00	0.0%	
4) Books and Supplies		4000-4999	0.00	0.00	0.0%	
5) Services and Other Operating Expenses		5000-5999	6,700.00	6,700.00	0.0%	
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%	
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%	
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%	
9) TOTAL, EXPENSES			6,700.00	6,700.00	0.0%	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,224.00)	(6,700.00)	28.3%	
D. OTHER FINANCING SOURCES/USES						
1) Interfund Transfers						
a) Transfers In		8900-8929	0.00	0.00	0.0%	
b) Transfers Out		7600-7629	0.00	0.00	0.0%	
2) Other Sources/Uses						
a) Sources		8930-8979	0.00	0.00	0.0%	
b) Uses		7630-7699	0.00	0.00	0.0%	
3) Contributions		8980-8999	0.00	0.00	0.0%	
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%	
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(5,224.00)	(6,700.00)	28.3%	
F. NET POSITION						
1) Beginning Net Position						
a) As of July 1 - Unaudited		9791	224,202.00	218,978.00	-2.3%	
b) Audit Adjustments		9793	0.00	0.00	0.0%	
c) As of July 1 - Audited (F1a + F1b)			224,202.00	218,978.00	-2.3%	
d) Other Restatements		9795	0.00	0.00	0.0%	
e) Adjusted Beginning Net Position (F1c + F1d)			224,202.00	218,978.00	-2.3%	
2) Ending Net Position, June 30 (E + F1e)			218,978.00	212,278.00	-3.1%	
Components of Ending Net Position						
a) Net Investment in Capital Assets		9796	218,978.00	212,278.00	-3.1%	
b) Restricted Net Position		9797	0.00	0.00	0.0%	
c) Unrestricted Net Position		9790	0.00	0.00	0.0%	
G. ASSETS						
1) Cash						
a) in County Treasury		9110	235,892.82			
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00			
b) in Banks		9120	0.00			
c) in Revolving Cash Account		9130	0.00			
d) with Fiscal Agent/Trustee		9135	0.00			
e) Collections Awaiting Deposit		9140	0.00			
2) Investments		9150	0.00			
3) Accounts Receivable		9200	(108.00)			
4) Due from Grantor Government		9290	0.00			
5) Due from Other Funds		9310	0.00			
6) Stores		9320	0.00			
7) Prepaid Expenditures		9330	0.00			
8) Other Current Assets		9340	0.00			
9) Fixed Assets						
a) Land		9410	0.00			
California Department of Education SACS Web System System Version: SACS V1	Page 1 of 6		Form Last R	Printed: 6/13/ pised: 1/00001 #2:	2022 8:56:52 AM 2000 AM +00:00 er. <del>0</del> 8B24XSBY2	

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### 2022-23 Budget, July 1 Foundation Private-Purpose Trust Fund Expenses by Object

an Joaquin County	Expenses by Obje				D8B24X5B12(2022
Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			235,784.82		
1. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Pay able		9666	0.00		
e) Leases Pay able		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
DEFERRED INFLOWS OF RESOURCES			0.00		
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS		0000	0.00		
			0.00		
Net Position, June 30 (G10 + H2) - (I7 + J2)			235,784.82		
THER STATE REVENUE			233,704.02		
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0
All Other State Revenue	All Other	8590	0.00	0.00	0
TOTAL, OTHER STATE REVENUE	Air Other	0000	0.00	0.00	0
			0.00	0.00	
Other Local Revenue					
Sales		0004			
Sale of Equipment/Supplies		8631	0.00	0.00	0
Interest		8660	1,476.00	0.00	-100
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0
TOTAL, OTHER LOCAL REVENUE			1,476.00	0.00	-100
OTAL, REVENUES			1,476.00	0.00	-100
ERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0
Certificated Pupil Support Salaries		1200	0.00	0.00	0
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0
Other Certificated Salaries		1900	0.00	0.00	0
TOTAL, CERTIFICATED SALARIES			0.00	0.00	C
LASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0
Classified Support Salaries		2200	0.00	0.00	0
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0
Clerical, Technical and Office Salaries		2400	0.00	0.00	0

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#### 2022-23 Budget, July 1 Foundation Private-Purpose Trust Fund Expenses by Object

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#### 2021-22 Estimated Actuals Percent Difference Description **Resource Codes** Object Codes 2022-23 Budget Other Classified Salaries 2900 0.00 0.00 0.0% TOTAL, CLASSIFIED SALARIES 0.00 0.0% 0.00 EMPLOYEE BENEFITS STRS 3101-3102 0.00 0.00 0.0% PERS 3201-3202 0.00 0.00 0.0% OASDI/Medicare/Alternative 3301-3302 0.00 0.00 0.0% Health and Welfare Benefits 3401-3402 0.00 0.00 0.0% Unemploy ment Insurance 3501-3502 0.0% 0.00 0.00 Workers' Compensation 3601-3602 0.00 0.00 0.0% OPEB, Allocated 3701-3702 0.0% 0.00 0.00 OPEB, Active Employees 3751-3752 0.00 0.00 0.0% Other Employ ee Benefits 3901-3902 0.00 0.00 0.0% TOTAL. EMPLOYEE BENEFITS 0.00 0.00 0.0% BOOKS AND SUPPLIES Approved Textbooks and Core Curricula Materials 4100 0.00 0.00 0.0% Books and Other Reference Materials 4200 0.00 0.00 0.0% Materials and Supplies 4300 0.00 0.00 0.0% Noncapitalized Equipment 4400 0.0% 0.00 0.00 Food 4700 0.00 0.00 0.0% TOTAL, BOOKS AND SUPPLIES 0.00 0.00 0.0% SERVICES AND OTHER OPERATING EXPENSES Subagreements for Services 5100 0.00 0.00 0.0% Travel and Conferences 5200 0.00 0.00 0.0% Dues and Memberships 5300 0.00 0.00 0.0% Insurance 5400-5450 0.00 0.00 0.0% Operations and Housekeeping Services 5500 0.00 0.00 0.0% Rentals, Leases, Repairs, and Noncapitalized Improvements 5600 0.00 0.00 0.0% Transfers of Direct Costs 5710 0.00 0.0% 0.00 Transfers of Direct Costs - Interfund 5750 0.00 0.00 0.0% Professional/Consulting Services and Operating Expenditures 5800 6.700.00 6.700.00 0.0% Communications 5900 0.00 0.00 0.0% TOTAL, SERVICES AND OTHER OPERATING EXPENSES 6,700.00 6.700.00 0.0% DEPRECIATION AND AMORTIZATION 6900 Depreciation Expense 0.00 0.00 0.0% Amortization Expense-Lease Assets 6910 0.00 0.0% 0.00 TOTAL, DEPRECIATION AND AMORTIZATION 0.00 0.00 0.0% OTHER OUTGO (excluding Transfers of Indirect Costs) All Other Transfers Out to All Others 7299 0.00 0.00 0.0% TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) 0.00 0.00 0.0% TOTAL, EXPENSES 0.0% 6.700.00 6.700.00 INTERFUND TRANSFERS INTERFUND TRANSFERS IN Other Authorized Interfund Transfers In 8919 0.00 0.00 0.0% (a) TOTAL, INTERFUND TRANSFERS IN 0.00 0.00 0.0% OTHER SOURCES/USES SOURCES Other Sources 8965 Transfers from Funds of Lapsed/Reorganized LEAs 0.0% 0.00 0.00 All Other Financing Sources 8979 0.00 0.00 0.0% (c) TOTAL, SOURCES 0.00 0.00 0.0% USES Transfers of Funds from Lapsed/Reorganized LEAs 7651 0.00 0.0% 0.00 7699 All Other Financing Uses 0.00 0.00 0.0% (d) TOTAL, USES 0.00 0.00 0.0% CONTRIBUTIONS

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### 2022-23 Budget, July 1 Foundation Private-Purpose Trust Fund Expenses by Object

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

### 2022-23 Budget, July 1 Foundation Private-Purpose Trust Fund Expenses by Function

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,476.00	0.00	-100.0%
5) TOTAL, REVENUES			1,476.00	0.00	-100.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		6,700.00	6,700.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			6,700.00	6,700.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(5,224.00)	(6,700.00)	28.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(5,224.00)	(6,700.00)	28.3%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	224,202.00	218,978.00	-2.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			224,202.00	218,978.00	-2.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			224,202.00	218,978.00	-2.3%
2) Ending Net Position, June 30 (E + F1e)			218,978.00	212,278.00	-3.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	218,978.00	212,278.00	-3.1%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Ripon Unified San Joaquin County		Foundation Priv	Budget, July 1 ate-Purpose Trust Fund ricted Detail	39686 D8B24XSB	500000000 Form 73 Y2(2022-23)
Resource	Description		2021-22 Estimated Actuals		2022-23 Budget
Total, Restricted Net Position				0.00	0.00

# 2022-23 Budget, July 1 Average Daily Attendance A. DISTRICT ADA

· · · · · · · · · · · · · · · · · · ·							
	2021-22 Estimated Actuals			2022-23 Budget			
Description	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)	3,149.86	3,149.86	3,273.04	3,146.93	3,146.93	3,146.93	
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 abov e)							
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 abov e)							
4. Total, District Regular ADA (Sum of Lines A1 through A3)	3,149.86	3,149.86	3,273.04	3,146.93	3,146.93	3,146.93	
5. District Funded County Program ADA							
a. County Community Schools	27.78	27.78	27.78	27.78	27.78	27.78	
b. Special Education-Special Day Class							
c. Special Education- NPS/LCI	2.44	2.44	2.44	2.44	2.44	2.44	
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)	30.22	30.22	30.22	30.22	30.22	30.22	

# 2022-23 Budget, July 1 Average Daily Attendance A. DISTRICT ADA

	2021-22 Estimated Actuals				2022-23 Budget		
Description	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)	3,180.08	3,180.08	3,303.26	3,177.15	3,177.15	3,177.15	
7. Adults in Correctional Facilities							
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)							

# 2022-23 Budget, July 1 Average Daily Attendance B. COUNTY OFFICE ADA

	2021-22 Estimated Actuals			2022-23 Bu	dget	
Description	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCAT	ION					
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)						

# 2022-23 Budget, July 1 Average Daily Attendance C. CHARTER SCHOOL ADA

	2021-22 Estimated Actuals			2022-23 Bu	2022-23 Budget			
Description	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	r school SACS financial data in	their Fund 01, 09, or 62 u	se this worksheet to report ADA	for those charter so	hools.			
Charter schools reporting SACS f	inancial data separately from t	heir authorizing LEAs in Fi	und 01 or Fund 62 use this works	sheet to report their .	ADA.			
FUND 01: Charter School ADA c	orresponding to SACS finan	cial data reported in Fu	nd 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 A	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)]								

# 2022-23 Budget, July 1 Average Daily Attendance 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
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	4,948,984.00		4,948,984.00			4,948,984.00
Work in Progress	8,476,466.10		8,476,466.10			8,476,466.10
Total capital assets not being depreciated	13,425,450.10	0.00	13,425,450.10	0.00	0.00	13,425,450.10
Capital assets being depreciated:						
Land Improvements	3,510,959.00		3,510,959.00			3,510,959.00
Buildings	47,441,466.00		47,441,466.00			47,441,466.00
Equipment	3,192,364.00		3,192,364.00			3,192,364.00
Total capital assets being depreciated	54,144,789.00	0.00	54,144,789.00	0.00	0.00	54,144,789.00
Accumulated Depreciation for:						
Land Improvements	(2,113,425.00)		(2,113,425.00)			(2,113,425.00)
Buildings	(16,983,590.00)		(16,983,590.00)			(16,983,590.00)
Equipment	(2,394,057.00)		(2,394,057.00)			(2,394,057.00)
Total accumulated depreciation	(21,491,072.00)	0.00	(21,491,072.00)	0.00	0.00	(21,491,072.00)
Total capital assets being depreciated, net excluding lease assets	32,653,717.00	0.00	32,653,717.00	0.00	0.00	32,653,717.00
Lease Assets	32,033,717.00	0.00	0.00	0.00	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
Gov ernmental activity capital assets, net	46,079,167.10	0.00	46,079,167.10	0.00	0.00	
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

California Department of Education SACS Web System System Version: SACS V1 Form Version: 2

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Buildings			0.00			0.00
Equipment			0.00			0.00
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

	ANNUAL BUDGET	T REPORT:							
	July 1, 2022 Budg	et Adoption							
		Insert "X" in applicable boxes		Criteria and Standards. It inc	ludes the expenditures				
x		necessary to implement the that will be effective for the	udget was developed using the state-adopted Criteria and Standards. It includes the expenditures sary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP ill be effective for the budget year. The budget was filed and adopted subsequent to a public g by the governing board of the school district pursuant to Education Code sections 33129, 42127, h, 52061, and 52062.						
х		If the budget includes a comin recommended reserve for each the requirements of subparage Section 42127.	onomic uncertainties, a	at its public hearing, the scho	ool district complied with				
		Budget av ailable for inspection	on at:	Public Hear	ing:				
		Place:	Ripon Unified District Office	Place:	Ripon City Hall Council Chambers				
		Date:	June 15, 16, 17	Date:	June 21, 2022				
				Time:	07:00 PM				
		Adoption Date:	June 27, 2022						
		Signed:							
			Clerk/Secretary of the Governing Board						
			(Original signature required)						
		Contact person for additional	information on the buc	lget reports:					
		Name:	Michelle Harmon	Telephone:	209-599-2131				
		Title:	Chief Business Officer	E-mail:	mharmon@riponusd.net				

# Criteria and Standards Review Summary

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

CRITERIA AND STANDARDS			Met	Not Met	
1	Av erage Daily Attendance	Budgeted (funded) ADA has not been ov erestimated 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)					
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		

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4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.		x
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.	x	
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		x
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		x
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	x	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal y ears.	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 av ailable 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 gov ernment, 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 hav e long-term (multiy ear) 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)		x

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S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		,
		• If yes, are they lifetime benefits?	x	
		If yes, do benefits continue beyond age 65?	x	
		If yes, are benefits funded by pay-as- you-go?	x	
S7b	Other Self- insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	x	
S8	Status of Labor	Are salary and benefit negotiations still open for:		
	Agreements	Certificated? (Section S8A, Line 1)		
		Classified? (Section S8B, Line 1)		
		<ul> <li>Management/superv isor/confidential?</li> <li>(Section S8C, Line 1)</li> </ul>		
S9	Local Control and Accountability Plan (LCAP)	<ul><li>Did or will the school district's governing</li><li>board adopt an LCAP or an update to the LCAP effective for the budget year?</li></ul>		
		Approv al date for adoption of the LCAP or approv al of an update to the LCAP:	Jun 27,	202
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?		
ADDITIONAL FISCAL INDICATORS			No	Y
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 pay roll 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	Ŷ
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employ er paid) health benefits for current or retired employ ees?	x	
				T
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	

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	A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	x	

ANNUAL CERTIFICATION REGARD	ING SELF-INSURED WORKERS' C	OMPENSATION CLAIMS	
insured for workers' compensation cla board of the school district regarding	ims, the superintendent of the schoot the estimated accrued but unfunded	vidually or as a member of a joint powers ol district annually shall provide informatic l cost of those claims. The governing boar any, that it has decided to reserve in its b	on to the governing d annually shall
To the County Superintendent of Schools:			
	Our district is self-insured for work Section 42141(a):	ers' compensation claims as defined in Ec	lucation Code
		Total liabilities actuarially determined:	\$
		Less: Amount of total liabilities reserved in budget:	\$
		Estimated accrued but unfunded liabilities:	\$ 0.00
х	This school district is self-insured the following information:	for workers' compensation claims through	a JPA, and offers
		San Joaquin County School Workers Co Insurance Group	mpensation
	This school district is not self-insu	red for workers' compensation claims.	
Signed			Date of Meeting:
Clerk/Secretary of th	e Governing Board		
(Original signat	ure required)		
For additional information on this certi	fication, please contact:		
Name:		Michelle Harmon	
Title:		Chief Business Officer	
Telephone:		209-599-2131	
E-mail:		mharmon@riponusd.net	

#### 2022-23 Budget, July 1 Current Expense Formula/Minimum Classroom Comp. - Actuals CEA

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	17,450,526.00	301	0.00	303	17,450,526.00	305	15,465.00		307	17,435,061.00	309
2000 - Classified Salaries	5,501,157.00	311	33,218.00	313	5,467,939.00	315	321,549.00		317	5,146,390.00	319
3000 - Employ ee Benefits	8,945,143.00	321	324,664.00	323	8,620,479.00	325	111,545.00		327	8,508,934.00	329
4000 - Books, Supplies Equip Replace. (6500)	3,577,440.00	331	78,273.00	333	3,499,167.00	335	605,483.00		337	2,893,684.00	339
5000 - Services & 7300 - Indirect Costs	5,469,608.00	341	197,968.00	343	5,271,640.00	345	1,054,967.00		347	4,216,673.00	349
				TOTAL	40,309,751.00	365		;	TOTAL	38,200,742.00	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services

(Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in

Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not

incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

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

values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011	1100	13,882,264.00	375
2. Salaries of Instructional Aides Per EC 41011.	2100	1,464,560.00	380
3. STRS.	3101 & 3102	3,233,005.00	382
4. PERS	3201 & 3202	416,979.00	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	320,512.00	384
6. Health & Welfare Benefits (EC 41372)			
(Include Health, Dental, Vision, Pharmaceutical, and			
Annuity Plans).	3401 & 3402	1,428,210.00	385
7. Unemploy ment Insurance	3501 & 3502	78,257.00	390
8. Workers' Compensation Insurance.	3601 & 3602	250,734.00	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310)	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		21,074,521.00	395
12. Less: Teacher and Instructional Aide Salaries and			

Benefits deducted in Column 2.	6,009.00	
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 (Ov errides)*		396
		000
14. TOTAL SALARIES AND BENEFITS	21,068,512.00	397
15. Percent of Current Cost of Education Expended for Classroom		
Compensation (EDP 397 divided by EDP 369) Line 15 must		
equal or exceed 60% for elementary, 55% for unified and 50%		
for high school districts to avoid penalty under provisions of EC 41372.		
•••••••••••••••••••••	.55	
16. District is exempt from EC 41372 because it meets the provisions		
of EC 41374. (If exempt, enter 'X')		
PART III: DEFICIENCY AMOUNT		
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 the provisions of EC 41374.	and not exempt u	Inder
1. Minimum percentage required (60% elementary, 55% unified, 50% high)		
	.55	
2. Percentage spent by this district (Part II, Line 15)		
	.55	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)		
	0.00	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	38,200,742.00	
5. Deficiency Amount (Part III, Line 3 times Line 4)		
	0.00	
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)		

#### 2022-23 Budget, July 1 Current Expense Formula/Minimum Classroom Comp. - Budget CEB

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	17,704,801.00	301	0.00	303	17,704,801.00	305	14,200.00		307	17,704,801.00	309
2000 - Classified Salaries	5,855,168.00	311	33,768.00	313	5,821,400.00	315	317,288.00		317	5,821,400.00	319
3000 - Employ ee Benefits	9,539,227.00	321	17,610.00	323	9,521,617.00	325	121,808.00		327	9,521,617.00	329
4000 - Books, Supplies Equip Replace. (6500)	9,670,690.00	331	76,194.00	333	9,594,496.00	335	602,859.00		337	9,594,496.00	339
5000 - Services & 7300 - Indirect Costs	5,591,683.00	341	197,968.00	343	5,393,715.00	345	991,055.00		347	5,393,715.00	349
				TOTAL	48,036,029.00	365			TOTAL	48,036,029.00	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services

(Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in

Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not

incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

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

values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011	1100	14,037,462.00	375
2. Salaries of Instructional Aides Per EC 41011.	2100	1,737,595.00	380
3. STRS	3101 & 3102	3,724,456.00	382
4. PERS	3201 & 3202	446,607.00	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	329,634.00	384
6. Health & Welfare Benefits (EC 41372)			
(Include Health, Dental, Vision, Pharmaceutical, and			
Annuity Plans).	3401 & 3402	1,501,352.00	385
7. Unemploy ment Insurance	3501 & 3502	79,937.00	390
8. Workers' Compensation Insurance.	3601 & 3602	272,021.00	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310)	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		22,129,064.00	395
12. Less: Teacher and Instructional Aide Salaries and			1

Benefits deducted in Column 2.		
·····	6,009.00	
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 (Ov errides)*	0.00	396
14. TOTAL SALARIES AND BENEFITS.		397
	22,123,055.00	007
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.		
	.46	
16. District is exempt from EC 41372 because it meets the provisions		
of EC 41374. (If exempt, enter 'X')		
PART III: DEFICIENCY AMOUNT		
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 the provisions of EC 41374.	and not exempt ι	under
1. Minimum percentage required (60% elementary, 55% unified, 50% high)		
	.55	
2. Percentage spent by this district (Part II, Line 15)		
2. Percentage spent by this district (Part II, Line 15)	.46	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)		
	.09	

 4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).
 48,036,029.00

 5. Deficiency Amount (Part III, Line 3 times Line 4).
 4,294,420.99

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

#### 2022-23 Budget, July 1 Schedule of Long-Term Liabilities DEBT - Schedule of Long-Term Liabilities

39686500000000 Form DEBT D8B24XSBY2(2022-23)

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	30,368,885.00		30,368,885.00			30,368,885.00	
State School Building Loans Pay able			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	385,209.60		385,209.60			385,209.60	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability	1,762,723.14		1,762,723.14			1,762,723.14	
Compensated Absences Pay able	67,381.77		67,381.77			67,381.77	
Governmental activities long-term liabilities	32,584,199.51	0.00	32,584,199.51	0.00	0.00	32,584,199.51	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Pay able			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	Funds 01, 09, and 62			2021-22
Section I - Expenditures	Goals	Functions	Objects	Expenditure
A. Total state, federal, and local expenditures (all resources)	All	All	1000- 7999	41,891,849.0
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000- 7999	2,940,023.0
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	472,761.0
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000- 6999 except 6600, 6910	390,892.0
3. Debt Service	All	9100	5400- 5450, 5800, 7430- 7439	0.0
4. Other Transfers Out	All	9200	7200- 7299	0.0
5. Interfund Transfers Out	terfund Transfers Out All 9300		7600- 7629	0.0
6. All Other Financing Uses	All Other Financing Uses All 9100, 9200		7699, 7651	0.0
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000- 7999	6,009.0
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.0
<ol> <li>Supplemental expenditures made as a result of a Presidentially declared disaster</li> </ol>	Manually entered. Must not include expenditures in	n lines B, C1-C8, D1, or D2.		0.0
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				869,662.0
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	0.0
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expendi	tures in lines A or D1.		0.0
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				38,082,164.0
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) B. Expenditures per ADA (Line I.E				3,180.0
divided by Line II.A) alifomia Department of Education ACS Web System ystem Version: SACS V1 om Version: 2	Page 1 of 2	Form Las Prints	ited: 6/13/2 22022 6/2 ion Numbe	11,975.2 022 9:03:03 AI 0:11 PM -07:0 1: 08B24XSB

## 2022-23 Budget, July 1 Every Student Succeeds Act Maintenance of Effort

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	32,297,665.67	9,785.60
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior y ear MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	32,297,665.67	9,785.60
B. Required effort (Line A.2 times 90%)	29,067,899.10	8,807.04
C. Current year expenditures (Line I.E and Line II.B)	38,082,164.00	11,975.22
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
ΝΑ	0.00	0.00
	0.00	0.00
	0.00	0.00
	0.00	0.00
Total adjustments to base expenditures	0.00	0.00

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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 (ma operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs att administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration are percentage of square footage occupied by general administration.	ributed to general
A. Salaries and Benefits - Other General Administration and Centralized Data Processing	
1. Salaries and benefits paid through pay roll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)	
(Functions 7200-7700, goals 0000 and 9000)	1,499,038.00
2. Contracted general administrative positions not paid through pay roll	
a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a	
contract, rather than through pay roll, in functions 7200-7700, goals 0000 and 9000, Object 5800.	0.00
b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general	
administrative position paid through a contract. Retain supporting documentation in case of audit.	
N/A	
B. Salaries and Benefits - All Other Activities	_
1. Salaries and benefits paid through pay roll (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)	30,087,348.00
C. Percentage of Plant Services Costs Attributable to General Administration	
Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6)	4.98%
Part II - Adjustments for Employment Separation Costs	
When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition	
to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal	
or mass" separation costs.	
Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board	
policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs	
may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation	
costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter	
these costs on Line A for inclusion in the indirect cost pool.	
Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their	
employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden	
Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal	
programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general	
administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.	
A. Normal Separation Costs (optional)	
Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that	
were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400	
rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool.	
Retain supporting documentation.	
B. Abnormal or Mass Separation Costs (required)	
Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to	
unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be	
moved in Part III from the indirect cost pool to base costs. If none, enter zero.	0.00
Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)	

A. Indirect Costs	
1. Other General Administration, less portion charged to restricted resources or specific goals	
(Functions 7200-7600, objects 1000-5999, minus Line B9)	2,460,524.00
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)	
	38,310.00
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)	
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)	2,699,836.51
9. Carry-Forward Adjustment (Part IV, Line F)	184,058.59
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	2,883,895.10
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	25,339,755.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	3,267,561.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	3,791,044.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	401,958.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	472,761.00
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)	327,862.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only)	
(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600,	
resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	239,089.00
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)	3,835,192.49
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)	516,847.00
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)	707,348.00
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) Reference of Education	38,899,417.49 ed: 6/13/2022 9:03:46 AM

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C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	6.94%
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)	7.41%
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)	2,699,836.51
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(135,133.57)
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 (6.12%) times Part III, Line B19); zero if negative	184,058.59
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of	
(approved indirect cost rate (6.12%) times Part III, Line B19) or (the highest rate used to	
recover costs from any program (6.52%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	184,058.59
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)	184,058.59

			Approv ed indirect cost rate: Highest rate used in any program:	6.12%
			Note: Ir more res the rate greater t approv	ources, used is han the
Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	879,853.00	57,357.00	6.52%
01	4035	214,145.00	7,373.00	3.44%
01	4203	70,091.00	2,659.00	3.79%

#### 2022-23 Budget, July 1 Lottery Report L - Lottery Report

Description	Object Codes	Lott Unrest (Resourd	ricted	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	960,903.00			1,013,537.00	1,974,440.00
2. State Lottery Revenue	8560	477,607.00			167,637.00	645,244.00
3. Other Local Revenue	8600-8799	0.00			0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00			0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00				0.00
6. Total Available (Sum Lines A1 through A5)			1,438,510.00	0.00	1,181,174.00	2,619,684.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries	1000-1999	15,465.00			0.00	15,465.00
2. Classified Salaries	2000-2999	0.00			0.00	0.00
3. Employ ee Benefits	3000-3999	2,399.00			0.00	2,399.00
4. Books and Supplies	4000-4999	421,705.00			41,683.00	463,388.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	418,543.00				418,543.00
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				3,595.00	3,595.00
6. Capital Outlay	6000-6999	11,500.00			0.00	11,500.00
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 )			869,612.00	0.00	45,278.00	914,890.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	568,898.00		0.00	1,135,896.00	1,704,794.00
D. COMMENTS:						

\$3595 budgeted for reading program licenses.

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.

#### 2022-23 Budget, July 1 Multiyear Projections - General Fund 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	32,880,332.00	5.30%	34,623,293.00	3.97%	35,997,078.00
2. Federal Revenues	8100-8299	47,340.00	0.00%	47,340.00	0.00%	47,340.00
3. Other State Revenues	8300-8599	653,871.00	0.00%	653,871.00	0.00%	653,871.00
4. Other Local Revenues	8600-8799	578,936.00	0.00%	578,936.00	0.00%	578,936.00
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%	
c. Contributions	8980-8999	(5,165,180.00)	5.51%	(5,449,773.00)	0.31%	(5,466,456.00)
6. Total (Sum lines A1 thru A5c)		28,995,299.00	5.03%	30,453,667.00	4.46%	31,810,769.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				14,434,329.00		15,090,313.00
b. Step & Column Adjustment				288,687.00		301,806.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				367,297.00		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	14,434,329.00	4.54%	15,090,313.00	2.00%	15,392,119.00
2. Classified Salaries						
a. Base Salaries				3,651,335.00		3,838,187.00
b. Step & Column Adjustment				73,027.00		76,764.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				113,825.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,651,335.00	5.12%	3,838,187.00	2.00%	3,914,951.00
3. Employ ee Benefits	3000-3999	6,338,970.00	3.85%	6,583,141.00	1.10%	6,655,299.00
4. Books and Supplies	4000-4999	1,431,414.00	0.00%	1,431,414.00	0.00%	1,431,414.00
5. Services and Other Operating Expenditures	5000-5999	3,364,982.00	0.00%	3,364,982.00	0.00%	3,364,982.00
6. Capital Outlay	6000-6999	46,292.00	0.00%	46,292.00	0.00%	46,292.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	683,227.00	2.47%	700,076.00	1.92%	713,485.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(50,080.00)	0.00%	(50,080.00)	0.00%	(50,080.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		29,900,469.00	3.69%	31,004,325.00	1.50%	31,468,462.00

#### 2022-23 Budget, July 1 Multiyear Projections - General Fund 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)
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(905,170.00)		(550,658.00)		342,307.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		10,607,222.00		9,702,052.00		9,151,394.00
2. Ending Fund Balance (Sum lines C and D1)		9,702,052.00		9,151,394.00		9,493,701.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	6,000,000.00		6,000,000.00		6,000,000.00
d. Assigned	9780	745,561.00		694,974.00		1,003,231.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,956,491.00		2,456,420.00		2,490,470.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		9,702,052.00		9,151,394.00		9,493,701.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,956,491.00		2,456,420.00		2,490,470.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2						
in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		2,956,491.00		2,456,420.00		2,490,470.00

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and

second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments

projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the

SACS Financial Reporting Software User Guide.

Ripon Unified San Joaquin County	2022-23 Budget, July 1 3968 Multiyear Projections - General Fund Unrestricted D8B24XSE					
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)
Salaries funded with one-time sources are budgeted in UR 23/24.						

#### 2022-23 Budget, July 1 Multiyear Projections - General Fund Restricted

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Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E;						
current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	9,498,081.00	-84.63%	1,460,214.00	0.00%	1,460,214.00
3. Other State Revenues	8300-8599	2,017,751.00	-4.96%	1,917,751.00	0.00%	1,917,751.00
4. Other Local Revenues	8600-8799	1,480,735.00	0.00%	1,480,735.00	0.00%	1,480,735.00
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	5,165,180.00	5.51%	5,449,773.00	0.31%	5,466,456.00
6. Total (Sum lines A1 thru A5c)		18,161,747.00	-43.24%	10,308,473.00	0.16%	10,325,156.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				3,270,472.00		2,563,312.00
b. Step & Column Adjustment				50,261.00		51,266.00
c. Cost-of-Living Adjustment				00,201.00		
d. Other Adjustments				(757,421.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,270,472.00	-21.62%	2,563,312.00	2.00%	2,614,578.00
2. Classified Salaries						
a. Base Salaries				2,203,833.00		1,934,459.00
b. Step & Column Adjustment				37,931.00		38,689.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(307,305.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,203,833.00	-12.22%	1,934,459.00	2.00%	1,973,148.00
3. Employee Benefits	3000-3999	3,200,257.00	-10.19%	2,874,174.00	0.47%	2,887,578.00
4. Books and Supplies	4000-4999	8,166,289.00	-89.75%	836,718.00	0.00%	836,718.00
5. Services and Other Operating Expenditures	5000-5999	2,226,701.00	-36.21%	1,420,519.00	0.00%	1,420,519.00
6. Capital Outlay	6000-6999	240,228.00	0.00%	240,228.00	0.00%	240,228.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	16,518.00	0.00%	16,518.00	0.00%	16,518.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	50,080.00	0.00%	50,080.00	0.00%	50,080.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		19,374,378.00	-48.72%	9,936,008.00	1.04%	10,039,367.00

Page 4 of 9

#### 2022-23 Budget, July 1 Multiyear Projections - General Fund Restricted

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(1,212,631.00)		372,465.00		285,789.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		6,469,283.00		5,256,652.00		5,629,117.00
2. Ending Fund Balance (Sum lines C and D1)		5,256,652.00		5,629,117.00		5,914,906.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	5,256,652.00		5,629,117.00		5,914,906.00
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		5,256,652.00		5,629,117.00		5,914,906.00
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.

Ripon Unified San Joaquin County	Multiyear Projections - General Fund					39686500000000 Form MYP IXSBY2(2022-23)	
Description	Object Codes	E	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)
Reduce one-time expenses f	unded by one-time sources.	-			•		

## 2022-23 Budget, July 1 Multiyear Projections - General Fund Unrestricted\_Restricted

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E;						
current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	32,880,332.00	5.30%	34,623,293.00	3.97%	35,997,078.0
2. Federal Revenues	8100-8299	9,545,421.00	-84.21%	1,507,554.00	0.00%	1,507,554.0
3. Other State Revenues	8300-8599	2,671,622.00	-3.74%	2,571,622.00	0.00%	2,571,622.0
4. Other Local Revenues	8600-8799	2,059,671.00	0.00%	2,059,671.00	0.00%	2,059,671.0
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.0
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.0
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.0
6. Total (Sum lines A1 thru A5c)		47,157,046.00	-13.56%	40,762,140.00	3.37%	42,135,925.0
B. EXPENDITURES AND OTHER FINANCING USES 1. Certificated Salaries						
a. Base Salaries				17,704,801.00		17,653,625.
b. Step & Column Adjustment				338,948.00		353,072.
c. Cost-of-Living Adjustment				0.00		0.0
d. Other Adjustments				(390, 124.00)		0.0
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	17,704,801.00	-0.29%	17,653,625.00	2.00%	18,006,697.
2. Classified Salaries						
a. Base Salaries				5,855,168.00		5,772,646.
b. Step & Column Adjustment				110,958.00		115,453.0
c. Cost-of-Living Adjustment				0.00		0.0
d. Other Adjustments				(193,480.00)		0.0
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,855,168.00	-1.41%	5,772,646.00	2.00%	5,888,099.0
3. Employ ee Benefits	3000-3999	9,539,227.00	-0.86%	9,457,315.00	0.90%	9,542,877.0
4. Books and Supplies	4000-4999	9,597,703.00	-76.37%	2,268,132.00	0.00%	2,268,132.
5. Services and Other Operating Expenditures	5000-5999	5,591,683.00	-14.42%	4,785,501.00	0.00%	4,785,501.
6. Capital Outlay	6000-6999	286,520.00	0.00%	286,520.00	0.00%	286,520.
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	699,745.00	2.41%	716,594.00	1.87%	730,003.
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.
10. Other Adjustments				0.00		0.
11. Total (Sum lines B1 thru B10)		49,274,847.00	-16.91%	40,940,333.00	1.39%	41,507,829.

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## 2022-23 Budget, July 1 Multiyear Projections - General Fund Unrestricted\_Restricted

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Line A6 minus line B11)		(2,117,801.00)		(178,193.00)		628,096.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		17,076,505.00		14,958,704.00		14,780,511.00
2. Ending Fund Balance (Sum lines C and D1)		14,958,704.00		14,780,511.00		15,408,607.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	5,256,652.00		5,629,117.00		5,914,906.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	6,000,000.00		6,000,000.00		6,000,000.00
d. Assigned	9780	745,561.00		694,974.00		1,003,231.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,956,491.00		2,456,420.00		2,490,470.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		14,958,704.00		14,780,511.00		15,408,607.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,956,491.00		2,456,420.00		2,490,470.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances						
(Negative resources 2000- 9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		2,956,491.00		2,456,420.00		2,490,470.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		6.00%		6.00%		6.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a						
special education local plan area (SELPA):						

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## 2022-23 Budget, July 1 Multiyear Projections - General Fund Unrestricted\_Restricted

san Joaquin County						
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?	Νο					
b. If you are the SELPA AU and are excluding special						
education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass- through funds						
(Column A: Fund 10, resources 3300-3499, 6500- 6540 and 6546,						
objects 7211-7213 and 7221-7223; enter projections						
for subsequent years 1 and 2 in Columns C and E)		0.00		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)		3,146.93		3,147.69		3,148.41
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		49,274,847.00		40,940,333.00		41,507,829.00
<ul> <li>b. Plus: Special Education Pass- through Funds (Line F1b2, if Line F1a is No)</li> </ul>		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		49,274,847.00		40,940,333.00		41,507,829.00
d. Reserve Standard Percentage Level						
(Refer to Form 01CS, Criterion 10 for calculation details)		3.00%		3.00%		3.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,478,245.41		1,228,209.99		1,245,234.87
f. Reserve Standard - By Amount						
(Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,478,245.41		1,228,209.99		1,245,234.87
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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	Direct Costs - Inter	fund		Costs - fund	Interfund	d Interfund	Due From	Due To
Description	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	312.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	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	(2,312.00)	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

#### Indirect Costs -**Direct Costs - Interfund** Interfund Due Due Interfund Interfund From То Transfers Transfers Transfers Transfers Other Other Transfers In **Transfers Out** Out In Out Funds Funds In Description 5750 5750 7350 7350 8900-8929 7600-7629 9310 9610 15 PUPIL TRANSPORTATION EQUIPMENT FUND Expenditure Detail 0.00 0.00 Other Sources/Uses Detail 0.00 0.00 Fund Reconciliation 0.00 0.00 17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY Expenditure Detail Other Sources/Uses Detail 0.00 0.00 Fund Reconciliation 0.00 0.00 18 SCHOOL BUS EMISSIONS REDUCTION FUND Expenditure Detail 0.00 0.00 Other Sources/Uses 0.00 0.00 Detail 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 **POSTEMPLOY MENT** 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 0.00 0.00 Detail Fund Reconciliation 0.00 0.00 30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND Expenditure Detail 0.00 0.00

#### Indirect Costs -**Direct Costs - Interfund** Interfund Due Due Interfund Interfund From То Transfers Transfers Transfers Transfers Other Other Transfers In **Transfers Out** Out In Out Funds Funds In Description 5750 5750 7350 7350 8900-8929 7600-7629 9310 9610 Other Sources/Uses 0.00 0.00 Detail 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 0.00 0.00 Detail Fund Reconciliation 0.00 0.00 49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS Expenditure Detail 0.00 0.00 Other Sources/Uses 0.00 0.00 Detail 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 0.00 0.00 Detail 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

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#### Indirect Costs -**Direct Costs - Interfund** Interfund Due Due Interfund Interfund From То Transfers Transfers Transfers Transfers Other Other Transfers In **Transfers Out** Out In Out Funds Funds In Description 5750 5750 7350 7350 8900-8929 7600-7629 9310 9610 Other Sources/Uses 0.00 Detail 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 2,000.00 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 0.00 Detail 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

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## 2022-23 Budget, July 1 Summary of Interfund Activities - Actuals

#### Indirect Costs -**Direct Costs - Interfund** Interfund Due Due Interfund Interfund From То Transfers Transfers Transfers Transfers Other Other Transfers In **Transfers Out** In Out In Out Funds Funds 8900-8929 7600-7629 Description 5750 5750 7350 7350 9310 9610 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 2,312.00 (2,312.00) TOTALS 0.00 0.00 0.00 0.00 0.00 0.00

## 2022-23 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
01 GENERAL FUND								
Expenditure Detail	312.00	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								
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	(2,312.00)	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								

California Department of Education SACS Web System System Version: SACS V1 Form Version: 1

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# 2022-23 Budget, July 1 Summary of Interfund Activities - Budget

					1			
Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

# 2022-23 Budget, July 1 Summary of Interfund Activities - Budget

			1		i		i —	
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	0.00	0.00						
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								
Califomia Department of Educa SACS Web System	tion	Page 3 of 5		For	m Last Revis	Printed: 6/1 ed: 6/12/2022	3/2022 9:0	07:22 AM

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# 2022-23 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
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	2,000.00	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								

California Department of Education SACS Web System System Version: SACS V1 Form Version: 1

# 2022-23 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	2,312.00	(2,312.00)	0.00	0.00	0.00	0.00		

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear

commitments (including cost-of-living adjustments).

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

#### **CRITERIA AND STANDARDS**

1.

# CRITERION: Average Daily Attendance

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

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

	Percentage Level	District ADA
-	3.0%	0 to 300
	2.0%	301 to 1,000
	1.0%	1,001 and over
District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	3,146.93	
District's ADA Standard Percentage Level:	1.0%	

# 1A. Calculating the District's ADA Variances

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

		Original Budget	Estimated/Unaudited Actuals	ADA Variance Level	
		Funded ADA	Funded ADA	(If Budget is greater	
	Fiscal Year	(Form A, Lines A4 and C4)	(Form A, Lines A4 and C4)	than Actuals, else N/A)	Status
Third Prior Year (2019-20)					
	District Regular	3,163	3,271		
	Charter School				
	Total ADA	3,163	3,271	N/A	Met
Second Prior Year (2020-21)					
	District Regular		3,271		
	Charter School	3,163			
	Total ADA	3,163	3,271	N/A	Met
First Prior Year (2021-22)					
	District Regular	3,267	3,273		
	Charter School		0		
	Total ADA	3,267	3,273	N/A	Met
Budget Year (2022-23)					
	District Regular	3,147			
	Charter School	0			
	Total ADA	3,147			

# 1B. Comparison of District ADA to the Standard

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

1a.	STANDARD MET - Funded ADA ha	is not been overestimated by more	than the standard per	centage level for the first prior year.
	Explanation: (required if NOT met)			
1b.	STANDARD MET - Funded ADA ha previous three years.	is not been overestimated by more	than the standard per	centage level for two or more of the
	Explanation:			
	(required if NOT met)			
2.	CRITERION: Enrollment STANDARD: Projected enrollment	has not been overestimated in 1) tl	he first prior fiscal yea	r OR in 2) two or more of the previous three
	fiscal years			
	by more than the following percent	age lev els:		
			Percentage Level	District ADA
			3.0%	0 to 300
			2.0%	301 to 1,000
			1.0%	1,001 and over
	District ADA (Form A, Estimat	ed P-2 ADA column, lines A4 and C4):	3,146.9	
	District's Enrollm	ent Standard Percentage Level:	1.0%	

# 2A. Calculating the District's Enrollment Variances

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

Enrolln Budget	nent CBEDS Actual	(If Budget is greater than Actual, else N/A)	
Budget	CBEDS Actual	than Actual else N/A)	
		than Actual, else N/A)	Status
3,288	3,383		
3,288	3,383	N/A	Met
3,283	3,306		
3,283	3,306	N/A	Met
3,306	3,352		
3,306	3,352	N/A	Met
	3,306	3,306 3,352	3,306 3,352

California Department of Education SACS Web System System Version: SACS V1 Form Version: 2

# Total Enrollment

# 2B. Comparison of District Enrollment to the Standard

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

1a.

1b.

3.

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

3,352

Explanation:

(required if NOT met)

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

Explanation:

(required if NOT met)

# CRITERION: ADA to Enrollment

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

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

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

		P-2 ADA	Enrollment	
		Estimated/Unaudited Actuals	CBEDS Actual	Historical Ratio
Fiscal Year		(Form A, Lines A4 and C4)	(Criterion 2, Item 2A)	of ADA to Enrollment
Third Prior Year (2019-20)				
	District Regular	3,271	3,383	
	Charter School		0	
	Total ADA/Enrollment	3,271	3,383	96.7%
Second Prior Year (2020-21)				
	District Regular	3,271	3,306	
	Charter School	0		
	Total ADA/Enrollment	3,271	3,306	98.9%
First Prior Year (2021-22)				
	District Regular	3,150	3,352	
	Charter School			
	Total ADA/Enrollment	3,150	3,352	94.0%
		Hist	orical Average Ratio:	96.5%

#### District's ADA to Enrollment Standard (historical average ratio plus 0.5%):

97.0%

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

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

		Estimated P-2 ADA	Enrollment		
		Budget	Budget/Projected		
Fiscal Year		(Form A, Lines A4 and C4)	(Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2022-23)					
	District Regular	3,147	3,352		
	Charter School	0			
	Total ADA/Enrollment	3,147	3,352	93.9%	Met
1st Subsequent Year (2023-24)					
	District Regular	3,148	3,352		
	Charter School				
	Total ADA/Enrollment	3,148	3,352	93.9%	Met
2nd Subsequent Year (2024-25)					
	District Regular	3,148	3,352		
	Charter School				
	Total ADA/Enrollment	3,148	3,352	93.9%	Met

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

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

1a.

4.

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

#### Explanation:

(required if NOT met)

#### CRITERION: LCFF Revenue

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

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

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

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

# 4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected:

LCFF Revenue

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

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

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

# Projected LCFF Revenue

		Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
Step 1 - Change in Population		(2021-22)	(2022-23)	(2023-24)	(2024-25)
a.	ADA (Funded)				
	(Form A, lines A6 and C4)	3,303.26	3,177.15	3,148.00	3,148.00
b.	Prior Year ADA (Funded)		3,303.26	3,177.15	3,148.00
С.	Difference (Step 1a minus Step 1b)		(126.11)	(29.15)	0.00
d.	Percent Change Due to Population				
	(Step 1c divided by Step 1b)		(3.82%)	(.92%)	0.00%

#### Step 2 - Change in Funding Level

a.	Prior Year LCFF Funding			
b1.	COLA percentage			
b2.	COLA amount (proxy for purposes of this criterion)	0.00	0.00	0.00
С.	Percent Change Due to Funding Level			
	(Step 2b2 divided by Step 2a)	0.0%	0.0%	0.0%
iotal Chango in P	enulation and Euroding Lovel			

Step 3 - Total Change in Population and Funding Level			
(Step 1d plus Step 2c)	-3.8%	-0.9%	0.0%
LCFF Revenue Standard (Step 3, plus/minus 1%):	-4.82% to -2.82%	-1.92% to 0.08%	-1.00% to 1.00%

# 4A2. Alternate LCFF Revenue Standard - Basic Aid

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

#### **Basic Aid District Projected LCFF Revenue**

Ripon Unified Cr San Joaquin County	2022-23 Budget, July 1 Criteria and Standards Review 01CS			3968650000000 Form 01CS D8B24XSBY2(2022-23)	
	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year	
	(2021-22)	(2022-23)	(2023-24)	(2024-25)	
Projected Local Property Taxes					
(Form 01, Objects 8021 - 8089)	8,933,359.00	7,191,408.00	7,191,408.00	7,191,408.00	
Percent Change from Previous Year		N/A	N/A	N/A	
	Basic Aid Standard (percent change from				
pr	evious year, plus/minus 1%):	N/A	N/A	N/A	

# 4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

## Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)	34,399,180.00	35,486,452.00	37,282,675.00	38,786,984.00
District's	Projected Change in LCFF Revenue:	3.16%	5.06%	4.03%
	LCFF Revenue Standard	-4.82% to -2.82%	-1.92% to 0.08%	-1.00% to 1.00%
	Status:	Not Met	Not Met	Not Met

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

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

1a.

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

#### Explanation:

(required if NOT met)

LCFF Revenues include the following COLA increases: 6.56% 22/23, 5.38% 23/24, and 4.02% 24/25.

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CRITERION: Salaries and Benefits

5.

#### 2022-23 Budget, July 1 Criteria and Standards Review 01CS

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

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

## DATA ENTRY: All data are extracted or calculated.

	Estimated/Unaudited Actuals - Unrestricted		
	(Resources 0000-1999)		Ratio
	Salaries and Total Expenditures		of Unrestricted Salaries and Benefits
Fiscal Year	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures
Third Prior Year (2019-20)	22,034,235.50	25,718,299.17	85.7%
Second Prior Year (2020-21)	21,182,300.65	24,656,869.84	85.9%
First Prior Year (2021-22)	23,207,536.00	28,557,051.00	81.3%
	His	84.3%	

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard			
(historical average ratio, plus/minus the greater			
of 3% or the district's reserve standard percentage):	81.3% to 87.3%	81.3% to 87.3%	81.3% to 87.3%

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

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

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

	Budget - Unrestricted			
	(Resources 0000-1999)			
	Salaries and Total Expenditures Ratio			
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	of Unrestricted Salaries and Benefits	
Fiscal Year	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)	to Total Unrestricted Expenditures	Status
Budget Year (2022-23)	24,424,634.00	29,900,469.00	81.7%	Met
1st Subsequent Year (2023-24)	25,511,641.00	31,004,325.00	82.3%	Met
2nd Subsequent Year (2024-25)	25,962,369.00	31,468,462.00	82.5%	Met

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

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

STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the 1a. budget and two subsequent fiscal years. Explanation: (required if NOT met) **CRITERION: Other Revenues and Expenditures** 6. STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies,

and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
1. District's Change in Population and Funding Level			
(Criterion 4A1, Step 3):	(3.82%)	(.92%)	0.00%
2. District's Other Revenues and Expenditures			
Standard Percentage Range (Line 1, plus/minus 10%):	-13.82% to 6.18%	-10.92% to 9.08%	-10.00% to 10.00%
3. District's Other Revenues and Expenditures			
Explanation Percentage Range (Line 1, plus/minus 5%):	-8.82% to 1.18%	-5.92% to 4.08%	-5.00% to 5.00%

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

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

years. All other data are extracted or calculated.

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

			Percent Change	Change Is Outside
Object Range / Fiscal Year		Amount	Over Previous Year	Explanation Range
F	ederal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A	2)		
First Prior Year (2021-22)		2,970,242.00		
Budget Year (2022-23)	-	9,545,421.00	221.37%	Yes
1st Subsequent Year (2023-24)	-	1,507,554.00	(84.21%)	Yes
2nd Subsequent Year (2024-25)	-	1,507,554.00	0.00%	No
Califomia Department of Education SACS Web System System Version: SACS V1 Form Version: 2	Page 8 of 29	Form L	Printed: 6/13/2 aspayised: 613/2023 3/ Submission Numbe	022 9:10:32 AM 25:15 PM -07:00 9: 08B24XSBY2

Explanation:
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(required if Yes)

One-Time Federal Revenues were reduced, such as ESSER and ARP funding.

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

First	Prior	Year	(2021-22)

Budget Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

4,585,976.00		
2,671,622.00	(41.74%)	Yes
2,571,622.00	(3.74%)	No
2,571,622.00	0.00%	No

Explanation:

(required if Yes)

One-Time State Revenues were reduced such as ELO and TK Implementation.

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

First Prior Year (2021-22) Budget Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

 3,537,994.00

 2,059,671.00
 (41.78%)
 Yes

 2,059,671.00
 0.00%
 No

 2,059,671.00
 0.00%
 No

Explanation: (required if Yes)

Donation Accounts were reduced.

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

First Prior Year (2021-22) Budget Year (2022-23) 1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

3,504,453.00		
9,597,703.00	173.87%	Yes
2,268,132.00	(76.37%)	Yes
2,268,132.00	0.00%	No

Explanation: (required if Yes)

Materials and Supplies were reduced due to One-Time Funding.

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

First Prior Year (2021-22) Budget Year (2022-23) 1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

5,469,608.00		
5,591,683.00	2.23%	Yes
4,785,501.00	(14.42%)	Yes
4,785,501.00	0.00%	No

Explanation: (required if Yes)

Services were reduced due to One-Time Funding.

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

DATA ENTRY: All data are extracted or calculated.

Percent Change

Ripon Unified San Joaquin County	2022-23 Budget, July 1 Criteria and Standards Review 01CS		D8E	39686500000000 Form 01CS 24XSBY2(2022-23)
Object Range / Fiscal Year		Amount	Over Previous Year	Status
Το	otal Federal, Other State, and Other Local Revenue (Criterion 6	iB)		
First Prior Year (2021-22)		11,094,212.00		
Budget Year (2022-23)		14,276,714.00	28.69%	Not Met
1st Subsequent Year (2023-24)		6,138,847.00	(57.00%)	Not Met
2nd Subsequent Year (2024-25)		6,138,847.00	0.00%	Met
Το	otal Books and Supplies, and Services and Other Operating Ex	penditures (Criterion	6B)	
First Prior Year (2021-22)		8,974,061.00		
Budget Year (2022-23)		15,189,386.00	69.26%	Not Met
1st Subsequent Year (2023-24)		7,053,633.00	(53.56%)	Not Met
2nd Subsequent Year (2024-25)		7,053,633.00	0.00%	Met

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

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

1a.

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

Explanation: Federal Revenue (linked from 6B if NOT met)

One-Time Federal Revenues were reduced, such as ESSER and ARP funding.

Explanation:

Other State Revenue

(linked from 6B

if NOT met)

# Explanation:

Other Local Revenue

(linked from 6B

if NOT met)

One-Time State Revenues were reduced such as ELO and TK Implementation.

Donation Accounts were reduced.

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

# Explanation:

- Books and Supplies
  - (linked from 6B

if NOT met)

Materials and Supplies were reduced due to One-Time Funding.

1b.

7.

## Explanation:

# Services and Other Exps (linked from 6B

Services were reduced due to One-Time Funding.

if NOT met)

CRITERION: Facilities Maintenance

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

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



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

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

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

b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D)

(Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)

0.00

No

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000- 7999, exclude resources 3210, 3212, 3213, 3214, 3215, 3216, 3218, 3219, 5316, 7027, and 7690)				
	40,119,985.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	3% Required	Budgeted Contribution <sup>1</sup>	
		Minimum Contribution	to the Ongoing and Major	
		(Line 2c times 3%)	Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses				Met
	40,119,985.00	1,203,599.55	1,209,465.00	

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

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

8.

 Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)

 Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])

 Other (explanation must be provided)

## Explanation:

(required if NOT met

and Other is marked)

CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

b. Reserve for Economic Uncertainties       2,038,888.00       2,171,132.00       2,513,511.0         (Funds 01 and 17, Object 9789)       2,038,888.00       2,171,132.00       2,513,511.0         c. Unassigned/Unappropriated       0.00       960,902.73       0.0         (Funds 01 and 17, Object 9790)       0.00       960,902.73       0.0         d. Negative General Fund Ending Balances in Restricted       2,038,887.97       3,132,034.73       2,513,511.0         e. Available Reserves (Lines 1a through 1d)       2,038,887.97       3,132,034.73       2,513,511.0         2.       Expenditures and Other Financing Uses       33,981,459.07       38,436,046.74       41,891,849.0         b. Plus: Special Education Pass-through Funds (Fund 10, resources       33,981,459.07       38,436,046.74       41,891,849.0         c. Total Expenditures and Other Financing Uses       0.00       0.00       0.00       0.00         c. Total Expenditures and Other Financing Uses       0.00       0.00       0.00         c. Total Expenditures and Other Financing Uses       0.00       0.00       0.00			Third Prior Year	Second Prior Year	First Prior Year
a. Stabilization Arrangements       0.00       0.00       0.00       0.00         (Funds 01 and 17, Object 9750)       0.00       0.00       0.00       0.00         b. Reserve for Economic Uncertainties       2,038,888.00       2,171,132.00       2,513,511.0         c. Unassigned/Unappropriated       2,038,888.00       2,171,132.00       2,513,511.0         c. Unassigned/Unappropriated       0.00       960,902.73       0.0         d. Negative General Fund Ending Balances in Restricted       0.00       960,902.73       0.0         d. Negative General Fund Ending Balances in Restricted       0.00       960,902.73       0.0         e. Available Reserves (Lines 1 athrough 1d)       2,038,887.97       3,132,034.73       2,513,511.0         2.       Expenditures and Other Financing Uses       0.00       0.00       0.00         a. District's Total Expenditures and Other Financing Uses       33,981,459.07       38,436,046.74       41,891,849.0         b. Plus: Special Education Pass-through Funds (Fund 10, resources       33,981,459.07       38,436,046.74       41,891,849.0         c. Total Expenditures and Other Financing Uses       33,981,459.07       38,436,046.74       41,891,849.0       0.00         c. Total Expenditures and Other Financing Uses       33,981,459.07       38,436,046,74       41,891,			(2019-20)	(2020-21)	(2021-22)
(Funds 01 and 17, Object 9750)         0.00         0.00         0.00           b. Reserve for Economic Uncertainties         2,038,888.00         2,171,132.00         2,513,511.0           (Funds 01 and 17, Object 9789)         2,038,888.00         2,171,132.00         2,513,511.0           c. Unassigned/Unappropriated         960,902.73         0.00         960,902.73         0.00           (Funds 01 and 17, Object 9790)         0.00         960,902.73         0.00         0.00           d. Negative General Fund Ending Balances in Restricted         10.00         960,902.73         0.00         0.00           e. Available Reserves (Lines 1a through 1d)         2,038,887.97         3,132,034.73         2,513,511.0         0.00           e. Available Reserves (Lines 1a through 1d)         2,038,887.97         3,132,034.73         2,513,511.0           2.         Expenditures and Other Financing Uses         33,981,459.07         38,436,046.74         41,891,849.0           b. Plus: Special Education Pass-through Funds (Fund 10, resources         33,981,459.07         38,436,046.74         41,891,849.0           c. Total Expenditures and Other Financing Uses         33,981,459.07         38,436,046.74         41,891,849.0           d. Line 2a plus Line 2b)         33,981,459.07         38,436,046.74         41,891,849.0	1.	District's Available Reserve Amounts (resources 0000-1999)			
b. Reserve for Economic Uncertainties         Intel		a. Stabilization Arrangements			
(Funds 01 and 17, Object 9789)       2,038,888.00       2,171,132.00       2,513,511.0         c. Unassigned/Unappropriated       (Funds 01 and 17, Object 9790)       0.00       960,902.73       0.00         d. Negative General Fund Ending Balances in Restricted       Resources (Fund 01, Object 9792, if negative, for each of resources 2000-9999)       (.03)       0.00       0.00         e. Available Reserves (Lines 1a through 1d)       2,038,887.97       3,132,034.73       2,513,511.0         2.       Expenditures and Other Financing Uses       3,981,459.07       38,436,046.74       41,891,849.00         b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)       0.00       0.00         c. Total Expenditures and Other Financing Uses       33,981,459.07       38,436,046.74       41,891,849.00         3.       District's Available Reserve Percentage       33,981,459.07       38,436,046.74       41,891,849.00		(Funds 01 and 17, Object 9750)	0.00	0.00	0.00
c. Unassigned/Unappropriated       1.0.0.0       960,902.73       0.0         (Funds 01 and 17, Object 9790)       0.00       960,902.73       0.0         d. Negative General Fund Ending Balances in Restricted       (Guida 10, Object 979Z, if negative, for each of       0.00       960,902.73       0.0         e. Available Reserves (Fund 01, Object 979Z, if negative, for each of       (Guida 10, 00)       0.00       0.00       0.00         e. Available Reserves (Lines 1a through 1d)       2,038,887.97       3,132,034.73       2,513,511.0         2.       Expenditures and Other Financing Uses       33,981,459.07       38,436,046.74       41,891,849.0         b. Plus: Special Education Pass-through Funds (Fund 10, resources       33,981,459.07       38,436,046.74       41,891,849.0         c. Total Expenditures and Other Financing Uses       0.00       0.00       0.00       0.00         g. C. Total Expenditures and Other Financing Uses       0.00       0.00       0.00       0.00         c. Total Expenditures and Other Financing Uses       0.00       0.00       0.00       0.00         c. Total Expenditures and Other Financing Uses       0.00       0.00       0.00       0.00         d. Line 2a plus Line 2b)       33,981,459.07       38,436,046.74       41,891,849.00       0.00         3. <td></td> <td>b. Reserve for Economic Uncertainties</td> <td></td> <td></td> <td></td>		b. Reserve for Economic Uncertainties			
(Funds 01 and 17, Object 9790)       0.00       960,902.73       0.00         d. Negative General Fund Ending Balances in Restricted       2000       960,902.73       0.00         Resources (Fund 01, Object 979Z, if negative, for each of       1000       0.00       0.00         resources 2000-9999)       (.03)       0.00       0.00         e. Available Reserves (Lines 1a through 1d)       2,038,887.97       3,132,034.73       2,513,511.0         2.       Expenditures and Other Financing Uses       33,981,459.07       38,436,046.74       41,891,849.0         b. Plus: Special Education Pass-through Funds (Fund 10, resources       33,981,459.07       38,436,046.74       41,891,849.0         c. Total Expenditures and Other Financing Uses       10,00       0.00       0.00       0.00         s. Otstrict's Available Reserve Percentage       33,981,459.07       38,436,046.74       41,891,849.0		(Funds 01 and 17, Object 9789)	2,038,888.00	2,171,132.00	2,513,511.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)(.03)0.000.00e. Available Reserves (Lines 1a through 1d)2,038,887.973,132,034.732,513,511.002.Expenditures and Other Financing Uses a. District's Total Expenditures and Other Financing Uses 		c. Unassigned/Unappropriated			
Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)       (.03)       0.00       0.00         e. Av ailable Reserves (Lines 1a through 1d)       2,038,887.97       3,132,034.73       2,513,511.00         2.       Expenditures and Other Financing Uses       3,081,459.07       38,436,046.74       41,891,849.00         b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)       0.00       0.00         c. Total Expenditures and Other Financing Uses       (Line 2a plus Line 2b)       33,981,459.07       38,436,046.74       41,891,849.00         3.       District's Available Reserve Percentage       Jistrict's Available Reserve Percentage		(Funds 01 and 17, Object 9790)	0.00	960,902.73	0.00
resources 2000-9999)       (.03)       0.00       0.0         e. Av ailable Reserves (Lines 1a through 1d)       2,038,887.97       3,132,034.73       2,513,511.0         2.       Expenditures and Other Financing Uses       2,038,887.97       3,132,034.73       2,513,511.0         a. District's Total Expenditures and Other Financing Uses       33,981,459.07       38,436,046.74       41,891,849.0         b. Plus: Special Education Pass-through Funds (Fund 10, resources       3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)       0.0       0.0         c. Total Expenditures and Other Financing Uses       (Line 2a plus Line 2b)       33,981,459.07       38,436,046.74       41,891,849.0         3.       District's Available Reserve Percentage       33,981,459.07       38,436,046.74       41,891,849.0		d. Negative General Fund Ending Balances in Restricted			
<ul> <li>e. Av ailable Reserves (Lines 1a through 1d)</li> <li>2. Expenditures and Other Financing Uses         <ul> <li>a. District's Total Expenditures and Other Financing Uses</li> <li>(Fund 01, objects 1000-7999)</li> <li>b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)</li> <li>c. Total Expenditures and Other Financing Uses</li> <li>(Line 2a plus Line 2b)</li> </ul> </li> <li>3. District's Av ailable Reserve Percentage</li> </ul>		Resources (Fund 01, Object 979Z, if negative, for each of			
2.Expenditures and Other Financing Uses a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)33,981,459.0738,436,046.7441,891,849.07b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223) c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)0.03.District's Available Reserve Percentage33,981,459.0738,436,046.74		resources 2000-9999)	(.03)	0.00	0.00
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)33,981,459.0738,436,046.7441,891,849.0b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)0.00.0c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)33,981,459.0738,436,046.7441,891,849.03.District's Available Reserve Percentage0.00.00.0		e. Available Reserves (Lines 1a through 1d)	2,038,887.97	3,132,034.73	2,513,511.00
(Fund 01, objects 1000-7999)       33,981,459.07       38,436,046.74       41,891,849.07         b. Plus: Special Education Pass-through Funds (Fund 10, resources       3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)       0.0         c. Total Expenditures and Other Financing Uses       33,981,459.07       38,436,046.74       41,891,849.07         3.       District's Available Reserve Percentage       0.0       0.0       0.0	2.	Expenditures and Other Financing Uses			
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)       0.0         c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)       33,981,459.07       38,436,046.74       41,891,849.0         3.       District's Available Reserve Percentage       0.0       0.0		a. District's Total Expenditures and Other Financing Uses			
3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)       0.0         c. Total Expenditures and Other Financing Uses       33,981,459.07         (Line 2a plus Line 2b)       33,981,459.07         3.       District's Available Reserve Percentage		(Fund 01, objects 1000-7999)	33,981,459.07	38,436,046.74	41,891,849.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b) 33,981,459.07 38,436,046.74 41,891,849.0 3. District's Available Reserve Percentage		b. Plus: Special Education Pass-through Funds (Fund 10, resources			
(Line 2a plus Line 2b)     33,981,459.07     38,436,046.74     41,891,849.0       3.     District's Available Reserve Percentage		3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
3. District's Available Reserve Percentage		c. Total Expenditures and Other Financing Uses			
		(Line 2a plus Line 2b)	33,981,459.07	38,436,046.74	41,891,849.00
(Line 1e divided by Line 2c) 6.0% 8.1% 6.0%	3.	District's Available Reserve Percentage			
		(Line 1e divided by Line 2c)	6.0%	8.1%	6.0%

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

vels				
1/3):	2.0%	2.7%	2.0%	

<sup>1</sup>Av ailable reserves are the unrestricted amounts in the Stabilization Arrangement, Reserve for

Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the

Special Reserve Fund for Other Than Capital Outlay Projects. Av ailable reserves will be reduced by

any negative ending balances in restricted resources in the General Fund.

<sup>2</sup>A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA)

may exclude from its expenditures the distribution of funds to its participating members.

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

DATA ENTRY: All data are extracted or calculated.

	Net Change in	Total Unrestricted Expenditures	Deficit Spending Level	
	Unrestricted Fund Balance	and Other Financing Uses	(If Net Change in Unrestricted Fund	
Fiscal Year	(Form 01, Section E)	(Form 01, Objects 1000-7999)	Balance is negative, else N/A)	Status
Third Prior Year (2019-20)	424,309.71	25,718,299.17	N/A	Met
Second Prior Year (2020-21)	105,687.86	26,907,367.55	N/A	Met
First Prior Year (2021-22)	(16,685.00)	28,557,051.00	.1%	Met
Budget Year (2022-23) (Information only)	(905,170.00)	29,900,469.00		

#### 8C. Comparison of District Deficit Spending to the Standard

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

1a.

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

- Explanation:
- (required if NOT met)

9. CRITERION: Fund Balance

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

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

<sup>1</sup> Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period. District Estimated P-2 ADA (Form A, Lines A6 and C4):

District's Fund Balance Standard Percentage Level:

3,177

1.0%

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

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

		Unrestricted General Fund Beginning Balance <sup>2</sup>		
	(Form 01, Line F1e,	Unrestricted Column)	Variance Level	
Fiscal Year	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	Status
Third Prior Year (2019-20)	10,007,628.00	10,007,626.35	0.0%	Met
Second Prior Year (2020-21)	10,518,219.00	10,518,219.06	N/A	Met
First Prior Year (2021-22)	10,625,366.00	10,623,907.00	0.0%	Met
Budget Year (2022-23) (Information only)	10,607,222.00			

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

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

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

1a.

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

Explanation:

(required if NOT met)

#### 10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4.	3,147	3,148	3,148
Subsequent Years, Form MYP, Line F2, if available.)			
District's Reserve Standard Percentage Level:	3%	3%	3%

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

DATA ENTRY: For SELPA AUs, if Form MYP exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button

for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Budget Year data are extracted.

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

 1.
 Do y ou choose to exclude from the reserve calculation the pass-through funds distributed to SELPA

 1.
 members?

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

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

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

# 10B. Calculating the District's Reserve Standard

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

All other data are extracted or calculated.

		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2022-23)	(2023-24)	(2024-25)
1.	Expenditures and Other Financing Uses			
	(Fund 01, objects 1000-7999) (Form MYP, Line B11)	49,274,847.00	40,940,333.00	41,507,829.00
2.	Plus: Special Education Pass-through			
	(Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3.	Total Expenditures and Other Financing Uses			
	(Line B1 plus Line B2)	49,274,847.00	40,940,333.00	41,507,829.00

Ripon Unified San Joaquin County	2022-23 Budget, July 1 Criteria and Standards Review 01CS			968650000000 Form 01CS XSBY2(2022-23)
4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent			
	(Line B3 times Line B4)	1,478,245.41	1,228,209.99	1,245,234.87
6.	Reserve Standard - by Amount			
	(\$75,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	District's Reserve Standard			
	(Greater of Line B5 or Line B6)	1,478,245.41	1,228,209.99	1,245,234.87
10C. Calculating the Distr	ict's Budgeted Reserve Amount	<u> </u>		<u> </u>

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):		Budget Year (2022- 23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024- 25)
1.	General Fund - Stabilization Arrangements			
	(Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2.	General Fund - Reserve for Economic Uncertainties			
	(Fund 01, Object 9789) (Form MYP, Line E1b)	2,956,491.00	2,456,420.00	2,490,470.00
3.	General Fund - Unassigned/Unappropriated Amount			
	(Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4.	General Fund - Negative Ending Balances in Restricted Resources			
	(Fund 01, Object 979Z, if negative, for each of resources 2000- 9999)			
	(Form MYP, Line E1d)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements			
	(Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties			
	(Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount			
	(Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8.	District's Budgeted Reserve Amount			
	(Lines C1 thru C7)	2,956,491.00	2,456,420.00	2,490,470.00
9.	District's Budgeted Reserve Percentage (Information only)			
	(Line 8 divided by Section 10B, Line 3)	6.00%	6.00%	6.00%
	District's Reserve Standard			
	(Section 10B, Line 7):	1,478,245.41	1,228,209.99	1,245,234.87
	Status:	Met	Met	Met

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

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

1a.

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

# Explanation:

(required if NOT met)

# SUPPLEMENTAL INFORMATION DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer. S1. **Contingent Liabilities** Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, 1a state compliance reviews) that may impact the budget? No 1b. If Yes, identify the liabilities and how they may impact the budget: S2. Use of One-time Revenues for Ongoing Expenditures 1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources? No If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures 1b. in the following fiscal years: S3. Use of Ongoing Revenues for One-time Expenditures Does your district have large non-recurring general fund expenditures that are funded with ongoing 1a. general fund revenues? No If Yes, identify the expenditures: 1b. S4. **Contingent Revenues** Does your district have projected revenues for the budget year or either of the two subsequent fiscal 1a. y ears contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)? No If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or 1h expenditures reduced: S5. Contributions Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from the prior fiscal year amounts

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

by more than \$20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

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

District's Contributions and Transfers Standard:

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

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

DATA ENTRY: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year data will be extracted. For Transfers In and Transfers Out, the First Prior Year and Budget Year data will be extracted. If Form MYP exists, the data will be extracted for the 1st and 2nd Subsequent Years. Click the appropriate button for 1d. All other data are extracted or calculated.

Description / Fiscal Year		Projection	Amount of Change	Percent Change	Status
1a.	Contributions, Unrestricted Ge	eral Fund (Fund 01, Resources 0000-1999, (	Object 8980)		
First Prior Year (2021-22)		(4,886,642.00)			
Budget Year (2022-23)		(5,165,180.00)	278,538.00	5.7%	Met
st Subsequent Year (2023-24)		(5,449,773.00)	284,593.00	5.5%	Met
nd Subsequent Year (2024-25)		(5,466,456.00)	16,683.00	.3%	Met
1b.	Transfers In, General Fund *				
irst Prior Year (2021-22)		0.00			
udget Year (2022-23)		0.00	0.00	0.0%	Met
st Subsequent Year (2023-24)		0.00	0.00	0.0%	Met
nd Subsequent Year (2024-25)		0.00	0.00	0.0%	Met
		<u> </u>			
1c.	Transfers Out, General Fund *				
irst Prior Year (2021-22)		0.00			
udget Year (2022-23)		0.00	0.00	0.0%	Met
st Subsequent Year (2023-24)		0.00	0.00	0.0%	Met
nd Subsequent Year (2024-25)		0.00	0.00	0.0%	Met
1d.	Impact of Capital Projects				
	Do you have any capital projects	hat may impact the general fund operational bu	udget?	١	10
	r operating deficits in either the gene ojected Contributions, Transfers,				
)ATA ENTRY: Enter an explanat	ion if Not Met for items 1a-1c or if ነ	es for item 1d.			
1a.	MET - Projected contributions hav	not changed by more than the standard for the	e budget and two subsequ	ient fiscal yea	rs.
	Explanation:				
	(required if NOT met)				
				at field upon	
1b.	MET - Projected transfers in have	not changed by more than the standard for the	budget and two subseque	ent riscal years	<i>.</i>
1b.	MET - Projected transfers in have Explanation:	not changed by more than the standard for the		ent riscal years	j

2022-23 Budget, July 1 Criteria and Standards Review 01CS

San Joaquin County			01CS	D8B24	IXSBY2(2022-23)
1c.	MET - Projected transfers out hav	e not change	ed by more than the standard for the	he budget and two subsequent fiscal ye	ars.
	Explanation:				
	(required if NOT met)				
1d.	NO - There are no capital projects	that may im	pact the general fund operational b	budget.	
	Project Information:				
	(required if YES)				
S6.	Long-term Commitments				
		-		ayments for the budget year and two su	
	long-term commitments will be re		ments will be runded. Also explain	how any decrease to funding sources u	ised to pay
	<sup>1</sup> Include multiyear commitments	multiy ear de	ebt agreements, and new programs	or contracts that result in long-term ob	igations.
S6A. Identification of the Distri	ict's Long-term Commitments				
DATA ENTRY: Click the appropria	ate button in item 1 and enter data i	n all columns	of item 2 for applicable long-term	commitments; there are no extractions	in this section.
1.	Does your district have long-term	(multiy ear)			
	commitments?			1	
	(If No, skip item 2 and Sections S	S6B and S6C	) Yes		
2.			year commitments and required an her than pensions (OPEB); OPEB i	inual debt service amounts. Do not inclus disclosed in item S7A.	ide long-term
		# of	SACS Fund and C	Dbject Codes Used For:	Principal
		Years			Balance
Type of C	ommitment	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1,2022-23
Leases					
Certificates of Participation					
General Obligation Bonds		21	51-8xxx	51-7433 & 7434	33,884,596
Supp Early Retirement Program					
State School Building Loans					
Compensated Absences					

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

33,884,596

	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
	Annual Payment	Annual Payment	Annual Pay ment	Annual Pay ment
Type of Commitment (continued)	(P & I)	(P & I)	(P & I)	(P & I)
Leases				
Certificates of Participation				
General Obligation Bonds	1,689,430	1,747,862	1,809,904	1,823,606
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	1,689,430	1,747,862	1,809,904	1,823,606
Has total annual payment increased over	Has total annual payment increased over prior year (2021-22)?			Yes

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

DATA ENTRY: Enter an explanation if Yes.

1a.

**Ripon Unified** 

San Joaquin County

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

# Explanation:

TOTAL:

(required if Yes

to increase in total

annual payments)

Bond Payments will be made per original semiannual GO bond schedule.

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

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

1.

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

No

2.

2.	No - Funding sources will not decr long-term commitment annual pay		e commitment period, a	and one-time funds are not being used for
	Explanation:			
	(required if Yes)			
S7.	Unfunded Liabilities			
		the actuarially determined contribut		ed on an actuarial valuation, if required, or ndicate how the obligation is funded (pay-
				ased on an actuarial valuation, if required, n is funded (level of risk retained, funding
S7A. Identification of the Distri	ct's Estimated Unfunded Liability	<i>i</i> for Postemployment Benefits Ot	her than Pensions (O	PEB)
DATA ENTRY: Click the appropria 5b.	ate button in item 1 and enter data in	n all other applicable items; there are	e no extractions in this	section except the budget year data on line
1	Does your district provide poster	ployment benefits other		
	than pensions (OPEB)? (If No, sk	ip items 2-5)	Yes	

For the district's OPEB:

a. Are they lifetime benefits?

b. Do benefits continue past age 65?

No	

No

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

3	a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?		Actuarial	
	b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or gov ernmental fund	Self-Insura	ince Fund 0	Governmental Fund
4.	OPEB Liabilities		Data mus	t be entered.
	a. Total OPEB liability	3,516,563.00		
	b. OPEB plan(s) fiduciary net position (if applicable)	0.00		
	c. Total/Net OPEB liability (Line 4a minus Line 4b)	 3,516,563.00		
	d. Is total OPEB liability based on the district's estimate			
	or an actuarial valuation?			

Ripon Unified San Joaquin County	2022-23 Budget, July 1 Criteria and Standards Review 01CS					968650000000 Form 01CS XSBY2(2022-23
	e. If based on an actuarial valuation, indicate the measurement date					
	of the OPEB valuation		Jun 3	30, 2021		
		Budget Year		1st Subsequent Year		2nd Subsequent Year
5.	OPEB Contributions	(2022- 23)		(2023-24)		(2024-25)
	a. OPEB actuarially determined contribution (ADC), if available, per					
	actuarial valuation or Alternative Measurement					
	Method		204,897.00		204,897.00	204,897.00
	b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)		0.00			
	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		204,897.00		204,897.00	204,897.00
	d. Number of retirees receiving OPEB benefits		35.00		35.00	35.00

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

1	Does your district operate any self-insurance programs such compensation, employee health and welfare, or property and liat include OPEB, which is covered in Section S7A) (If No, skip	oility? (Do not	Νο	
2	Describe each self-insurance program operated by the district, in approach, basis for valuation (district's estimate or actuarial), and	•		ined, funding
3.	Self-Insurance Liabilities			
	a. Accrued liability for self-insurance programs			
	b. Unfunded liability for self-insurance programs			
		Budget Year	1st Subsequent Year	2nd Subsequent Year
4.	Self-Insurance Contributions	(2022- 23)	(2023-24)	(2024-25)
	a. Required contribution (funding) for self-insurance programs			
	b. Amount contributed (funded) for self-insurance programs			
S8.	Status of Labor Agreements			
	Analyze the status of all employee labor agreements. Identify ne previously ratified multiyear agreements; and include all contract For new agreements, indicate the date of the required board meet increase in ongoing revenues, and explain how these commitmen	s, including all admiring. Compare the in	nistrator contracts (and includ crease in new commitments	ling all compensation)
	If salary and benefit negotiations are not finalized at budget	adoption, upon s	ettlement with certificated o	or classified staff:
	The school district must determine the cost of the settlement, inc	•		•

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

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

S8A. Cost An	alysis of District's	s Labor Agreements - Certificated (Nor	n-manage	ement) Employees					
DATA ENTRY:	Enter all applicable	e data items; there are no extractions in th	his section	n.					
				Prior Year (2nd Interim)	Budge	t Year	1st Subsequent	Year	2nd Subsequent Year
				(2021-22)	(202	2-23)	(2023-24)		(2024-25)
Number of cer	tificated (non-mana	agement) full - time - equivalent(FTE) pos	sitions	179.6		179.6		179.6	179.6
Certificated (N	Non-management)	) Salary and Benefit Negotiations							
	1.	Are salary and benefit negotiations sett	tled for the	e budget year?		1	No		
		discl	losure doc	e corresponding publicuments have been fill plete questions 2 and	led with				
		discl	losure doc	e corresponding publicuments have not bee complete questions 2	en filed				
				the unsettled negotia stions 6 and 7.	ations inclu	ding any prio	or year unsettled ne	egotiation	s and then
Negotiations S	ettled								
	2a.	Per Government Code Section 3547.5(a meeting:	a), date of	public disclosure boa	ard				
	2b.	Per Government Code Section 3547.5(b	b), was the	e agreement certified					
		by the district superintendent and chief	business	official?					
			es, date o ification:	f Superintendent and	СВО				

3.	Per Government Code Section 354	47.5(c), was a budget re	vision adopted					
	to meet the costs of the agreemer	nt?						
		If Yes, date of budget adoption:	revision board					
4.	Period covered by the agreement:	Begin Date:				End Date:		]
5.	Salary settlement:			Budge	t Year	1st Subsec	luent Year	2nd Subsequent Year
				(202	2-23)	(2023	3-24)	(2024-25)
	Is the cost of salary settlement in and multiyear	cluded in the budget						
	projections (MYPs)?			N	lo	N	0	No
		One Year	Agreement			•		
		Total cost of salary set	tlement					
		% change in salary sch from prior year	edule					
		or						
		Multiyear	Agreement					
		Total cost of salary set	tlement					
	_							000 0.40.00 41

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

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

Negotiations Not Settled				
6.	Cost of a one percent increase in salary and statutory benefits	34189		
		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2022-23)	(2023-24)	(2024-25)
7.	Amount included for any tentative salary schedule increases			
		Budget Year	1st Subsequent Year	2nd Subsequent Year
Certificated (Non-management	) Health and Welfare (H&W) Benefits	(2022-23)	(2023-24)	(2024-25)
1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits			
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year			
Certificated (Non-management	) Prior Year Settlements			
Are any new costs from prior ye	ar settlements included in the budget?	No		
	If Yes, amount of new costs included in the budget and MYPs			
	If Yes, explain the nature of the new costs:			
		Budget Year	1st Subsequent Year	2nd Subsequent Year
Certificated (Non- management) Step and Column Adjustments		(2022-23)	(2023-24)	(2024-25)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments			
3.	Percent change in step & column ov er prior y ear	2.0%	2.0%	2.0%
		Budget Year	1st Subsequent Year	2nd Subsequent Year
Certificated (Non-management	) Attrition (layoffs and retirements)	(2022-23)	(2023-24)	(2024-25)
1.	Are savings from attrition included in the budget and MYPs?	No	No	No
2.	Are additional H&W benefits for those laid-off or retired employ ees	No	No	No
۷.	included in the budget and MYPs?	No	No	No
Califomia Department of Education	on		Printed: 6/13/2	022 9:10:32 AM

# Certificated (Non-management) - Other

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

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

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

DATA ENTRY: Enter all applicable	data items; there are no extraction	is in this sect	ion.					
			Prior Year (2nd Interim)	Budge	t Year	1st Subsec	quent Year	2nd Subsequent Year
			(2021-22)	(202	2-23)	(2023	3-24)	(2024-25)
Number of classified(non - manag	ement) FTE positions	[	107.6		107.6		107.6	107.6
Classified (Non-management) Sa	alary and Benefit Negotiations							
1.	is settled for t	settled for the budget year? No						
		If Yes, and questions 2	the corresponding pub and 3.	lic disclosur	e document	s have been f	iled with the C	OE, complete
		If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.						e COE,
			fy the unsettled negot estions 6 and 7.	tiations inclu	ding any pri	or year unsett	led negotiation	s and then
Negotiations Settled								
2a.	Per Government Code Section 35	47.5(a), date	of public disclosure					
	board meeting:							
2b.	Per Government Code Section 35	547.5(b), was t	the agreement certifie	d				
	by the district superintendent and	chief busines	ss official?					
		If Yes, date certification:	of Superintendent and	d CBO				
3.	Per Government Code Section 35	547.5(c), was a	a budget revision ador	pted				
	to meet the costs of the agreeme	ent?						
		If Yes, date adoption:	of budget revision bo	bard				
4.	Period covered by the agreement	:	Begin Date:			End Date:		
5.	Salary settlement:			Budge	t Year	1st Subsec	quent Year	2nd Subsequent Year
				(202	2-23)	(2023	3-24)	(2024-25)
	Is the cost of salary settlement in and multiyear	ncluded in the	budget					
	projections (MYPs)?							
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Ripon Unified San Joaquin County	Criteria and Standards Review 01CS		D8B2	Form 01CS 4XSBY2(2022-23)
	One Year Agreemen	t		
	Total cost of salary settlement			1
	% change in salary schedule			
	from prior year or			
	Multiyear Agreemer	ıt		
	Total cost of salary settlement			
	% change in salary schedule from prior year (may enter text, such as "Reopener")			
	Identify the source of funding that	t will be used to support	multiyear salary commitme	ents:
Negotiations Not Settled				
6.	Cost of a one percent increase in salary and statutory benefits	45124		
u.		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2022-23)	(2023-24)	(2024-25)
7.	Amount included for any tentative salary schedule increases			
		Budget Year	1st Subsequent Year	2nd Subsequent Year
Classified (Non-management	) Health and Welfare (H&W) Benefits	(2022-23)	(2023-24)	(2024-25)
1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits			
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year			
Classified (Non-management	) Prior Year Settlements			
Are any new costs from prior y	ear settlements included in the budget?	No		
	If Yes, amount of new costs included in the budget and MYPs			
	If Yes, explain the nature of the new costs:	<u> </u>		
		Budget Year	1st Subsequent Year	2nd Subsequent Year
Classified (Non-management	) Step and Column Adjustments	(2022-23)	(2023-24)	(2024-25)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments			
3.	Percent change in step & column ov er prior y ear	2.0%	2.0%	2.0%
		Budget Year	1st Subsequent Year	2nd Subsequent Year

Ripon Unified San Joaquin County		2022-23 Budget, July 1 Criteria and Standards Review 01CS				39686500000000 Form 01CS 4XSBY2(2022-23)
Classified (Non-management) Attrition (layoffs and retirements)			(202	2-23)	(2023-24)	(2024-25)
1.	Are savings from attrition include	d in the budget and MYPs?	1	10	No	No
2.	Are additional H&W benefits for t included in the budget and MYPs	hose laid-off or retired employees ?		10	No	No
Classified (Non-management) -	- Other					
	anges and the cost impact of each	change (i.e., hours of employment	leave of ab	sence, bonu	ises, etc.):	
	s Labor Agreements - Manageme		loyees			
DATA ENTRY: Enter all applicable	e data items; there are no extractio	ns in this section.				2nd
		Prior Year (2nd Interim)	Budge	et Year	1st Subsequent Year	Subsequent Year
		(2224)		0.00	(0000.04)	
		(2021-22)	1	2-23)	(2023-24)	(2024-25)
Number of management, supervi	isor, and confidential FTE positions	(2021-22)	1	32	(2023-24)	1
Number of management, supervi Management/Supervisor/Confi			1			1
	dential		1			1
Management/Supervisor/Confi	dential	31.5	1	32		1
Management/Supervisor/Confi Salary and Benefit Negotiation	dential s	31.t as settled for the budget year? If Yes, complete question 2.	5	32	32 No	32
Management/Supervisor/Confi Salary and Benefit Negotiation	dential s	31.t	5	32	32 No	32
Management/Supervisor/Confi Salary and Benefit Negotiation	dential s	31.4 as settled for the budget year? If Yes, complete question 2. If No, identify the unsettled nego	5	32	32 No	32
Management/Supervisor/Confi Salary and Benefit Negotiation	dential s	31.4 as settled for the budget year? If Yes, complete question 2. If No, identify the unsettled nego	5	32	32 No	32
Management/Supervisor/Confi Salary and Benefit Negotiation	dential s	31.4 as settled for the budget year? If Yes, complete question 2. If No, identify the unsettled nego	5	32	32 No	32
Management/Supervisor/Confi Salary and Benefit Negotiation	dential s	31.4 as settled for the budget year? If Yes, complete question 2. If No, identify the unsettled nego	5	32	32 No	32
Management/Supervisor/Confi Salary and Benefit Negotiation	dential s	31.4 as settled for the budget year? If Yes, complete question 2. If No, identify the unsettled nego	tiations inclu	32	32 No	32
Management/Supervisor/Confi Salary and Benefit Negotiation	dential s	31.4 as settled for the budget year? If Yes, complete question 2. If No, identify the unsettled nego complete questions 3 and 4.	tiations inclu	32	32 No	32
Management/Supervisor/Confi Salary and Benefit Negotiation 1.	dential s	31.4 as settled for the budget year? If Yes, complete question 2. If No, identify the unsettled nego complete questions 3 and 4.	itiations inclution S8C.	32	32 No	32
Management/Supervisor/Confi Salary and Benefit Negotiation 1. <u>Negotiations Settled</u>	dential s Are salary and benefit negotiation	31.4 as settled for the budget year? If Yes, complete question 2. If No, identify the unsettled nego complete questions 3 and 4.	i in S8C.	32	No	32 ns and then 2nd Subsequent
Management/Supervisor/Confi Salary and Benefit Negotiation 1. <u>Negotiations Settled</u>	dential s Are salary and benefit negotiation Salary settlement: Is the cost of salary settlement i	31.4 as settled for the budget year? If Yes, complete question 2. If No, identify the unsettled nego complete questions 3 and 4.	i in S8C.	32 ding any pri	No or year unsettled negotiatio	32 ns and then 2nd Subsequent Year
Management/Supervisor/Confi Salary and Benefit Negotiation 1. <u>Negotiations Settled</u>	dential s Are salary and benefit negotiation Salary settlement: Is the cost of salary settlement i and multiyear	31.4 as settled for the budget year? If Yes, complete question 2. If No, identify the unsettled nego complete questions 3 and 4.	i in S8C.	32 ding any pri	No or year unsettled negotiatio	32 ns and then 2nd Subsequent Year
Management/Supervisor/Confi Salary and Benefit Negotiation 1. <u>Negotiations Settled</u>	dential s Are salary and benefit negotiation Salary settlement: Is the cost of salary settlement i	31.4 as settled for the budget year? If Yes, complete question 2. If No, identify the unsettled nego complete questions 3 and 4.	i in S8C.	32 ding any pri	No or year unsettled negotiatio	32 ns and then 2nd Subsequent Year

Ripon Unified San Joaquin County	2022-23 Budget, July 1 Criteria and Standards Review 01CS		89686500000000 Form 01CS XSBY2(2022-23)	
	% change in salary schedule from prior year (may enter text, such as "Reopener")			
Negotiations Not Settled				
3.	Cost of a one percent increase in salary and statutory benefits			
		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2022-23)	(2023-24)	(2024-25)
4.	Amount included for any tentative salary schedule increases			
Management/Supervisor/Confi	dential	Budget Year	1st Subsequent Year	2nd Subsequent Year
Health and Welfare (H&W) Benefits		(2022-23)	(2023-24)	(2024-25)
1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits			
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year			
Management/Supervisor/Confidential		Budget Year	1st Subsequent Year	2nd Subsequent Year
Step and Column Adjustments		(2022-23)	(2023-24)	(2024-25)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step and column adjustments			
3.	Percent change in step & column ov er prior y ear	2.0%	2.0%	2.0%
Management/Supervisor/Confi	dential	Budget Year	1st Subsequent Year	2nd Subsequent Year
Other Benefits (mileage, bonus	es, etc.)	(2022-23)	(2023-24)	(2024-25)
1.	Are costs of other benefits included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of other benefits			
3.	Percent change in cost of other benefits over prior year			
S9.	Local Control and Accountability Plan (LCAP)	8		
	Confirm that the school district's governing board has adopted an LC	AP or an update to the	LCAP effective for the budg	get year.
	DATA ENTRY: Click the appropriate Yes or No button in item 1, and a	enter the date in item 2		
<ol> <li>Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?</li> </ol>				Yes
	2. Adoption date of the LCAP or an update to the LCAP.			Jun 27, 2022
S10.	LCAP Expenditures			
	Confirm that the school district's budget includes the expenditures ne	ecessary to implement t	the LCAP or annual update to	o the LCAP.
	DATA ENTRY: Click the appropriate Yes or No button.			
	Does the school district's budget include the expenditures necessary update to the LCAP as described	to implement the LCAF	or annual	
	in the Local Control and Accountability Plan and Annual Update Temp	plate?		Yes

ADDITIONAL FISCAL INDICATORS

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

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

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# Budget, July 1 Budget 2022-23 **Technical Review Checks** Phase - All Display - All Technical Checks

# **Ripon Unified**

Following is a chart of the various types of technical review checks and related requirements:

**F** - <u>F</u>atal (Data must be corrected; an explanation is not allowed)

**W/WC** - <u>Warning/Warning</u> with <u>Calculation</u> (If data are not correct, correct the data; if data are correct an explanation is required)

**O** - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

# **IMPORT CHECKS**

CHECKFUND - (Fatal) - All FUND codes must be valid.

**CHECKRESOURCE** - (Warning) - The following codes for RESOURCE are not valid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	VALUE
01-6264-0-0000-0000-9740	6264	\$875.00
Explanation: Funds will be repaid to State.		
01-6264-0-0000-0000-9791	6264	\$875.00
Explanation: Funds will be repaid to State.		
01-6264-0-0000-0000-979Z	6264	\$875.00
Explanation: Funds will be repaid to State.		

CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource <u>Passed</u> code.

CHECKGOAL - (Fatal) - All GOAL codes must be valid.	<u>Passed</u>
CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid.	<u>Passed</u>
CHECKOBJECT - (Fatal) - All OBJECT codes must be valid.	<u>Passed</u>
CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid.	<u>Passed</u>

CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.

**CHK-FUNDxRESOURCE** - (**Warning**) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

ACCOUNT FD - RS - PY - GO - FN - OB	FUND	RESOURCE	VALUE
01-6264-0-0000-0000-9740	01	6264	\$875.00
Explanation: Funds will be repaid to State.			
01-6264-0-0000-0000-9791	01	6264	\$875.00

39-68650-0000000

San Joaquin County

Passed

**CHK-FUNDxRESOURCE** - (**Warning**) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

appropriate.					
ACCOUNT FD - RS - PY - GO - FN - OB	FUND	RESOURCE	VALUE		
Explanation: Funds will be repaid to State.					
01-6264-0-0000-0000-979Z	01	6264	\$875.00		
Explanation: Funds will be repaid to State.					
CHK-FUNDxGOAL - (Warning) - All FUND and GOAL	account code	combinations should	be valid.	<u>Passed</u>	
<b>CHK-FUNDxFUNCTION-A</b> - (Warning) - All FUND account code combinations should be valid.	(funds 01 thro	ugh 12, 19, 57, 62, a	nd 73) and FUNCTION	<u>Passed</u>	
<b>CHK-FUNDxFUNCTION-B</b> - ( <b>Fatal</b> ) - All FUND (all FUNCTION account code combinations must be valid		for 01 through 12, 1	9, 57, 62, and 73) and	<u>Passed</u>	
<b>CHK-RESOURCExOBJECTA</b> - ( <b>Warning</b> ) - The foll 8000 through 9999, except for 9791, 9793, and 9799 provided explaining why the exception(s) should be ca	5) are invalid. I	Data should be correc		<u>Exception</u>	
ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE		
01-6264-0-0000-0000-9740	6264	9740	\$875.00		
Explanation: Funds will be repaid to State.					
CHK-RESOURCExOBJECTB - (Informational) - All account code combinations should be valid.	RESOURCE	and OBJECT(objects	9791, 9793, and 9795)	<u>Passed</u>	
CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years).       Passed					
CHK-FUNCTIONxOBJECT - (Fatal) - AII FUNCTION a	CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid. Passed				
<b>CHK-GOALxFUNCTION-A</b> - ( <b>Fatal</b> ) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.					
CHK-GOALxFUNCTION-B - (Fatal) - General administration costs(functions 7200 - 7999, except 7210) must be direct - charged to an Undistributed, Nonagency, or County Services to Districts goal(Goal 0000, 7100 - 7199, or 8600 - 8699).					
<b>SPECIAL-ED-GOAL</b> - ( <b>Fatal</b> ) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332.				<u>Passed</u>	
GENERAL LEDGER CHECKS					
INTERFD-DIR-COST - (Fatal) - Transfers of Direct Co	osts - Interfund	(Object 5750) must ne	t to zero for all funds.	<u>Passed</u>	
INTERFD-INDIRECT - (Fatal) - Transfers of Indirect C	costs - Interfund	d (Object 7350) must n	et to zero for all funds.	Passed	

INTERFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.	<u>Passed</u>
<b>INTERFD-IN-OUT</b> - ( <b>Fatal</b> ) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).	<u>Passed</u>
LCFF-TRANSFER - (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	Passed
INTRAFD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund.	<u>Passed</u>
INTRAFD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.	<u>Passed</u>
INTRAFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<u>Passed</u>
CONTRIB-UNREST-REV - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund.	<u>Passed</u>
CONTRIB-RESTR-REV - (Fatal) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund.	<u>Passed</u>
<b>EPA-CONTRIB</b> - ( <b>Fatal</b> ) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400).	<u>Passed</u>
<b>LOTTERY-CONTRIB</b> - ( <b>Fatal</b> ) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	<u>Passed</u>
<b>PASS-THRU-REV=EXP</b> - ( <b>Warning</b> ) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.	<u>Passed</u>
<b>SE-PASS-THRU-REVENUE</b> - ( <b>Warning</b> ) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.	<u>Passed</u>
<b>EXCESS-ASSIGN-REU</b> - ( <b>Fatal</b> ) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95).	<u>Passed</u>
<b>UNASSIGNED-NEGATIVE</b> - ( <b>Fatal</b> ) - Unassigned/Unapprorpriated Balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.	<u>Passed</u>
<b>UNR-NET-POSITION-NEG</b> - ( <b>Fatal</b> ) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.	<u>Passed</u>
<b>RS-NET-POSITION-ZERO</b> - ( <b>Fatal</b> ) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	<u>Passed</u>
EFB-POSITIVE - (Warning) - All ending fund balances (Object 979Z) should be positive by resource, by fund.	Passed
<b>OBJ-POSITIVE</b> - (Warning) - All applicable objects should have a positive balance by resource, by fund.	<u>Passed</u>
<b>REV-POSITIVE</b> - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<u>Passed</u>

SACS Web System - SACS V1 39-68650-0000000 - Ripon Unified - Budget, July 1 - Budget 2022-23 6/13/2022 9:13:42 AM EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, Passed and fund. CEFB-POSITIVE - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and Passed 9797) must be positive individually by resource, by fund. SUPPLEMENTAL CHECKS CB-BUDGET-CERTIFY - (Fatal) - In Form CB, the district checked the box relating to the required budget Passed certifications. CB-BALANCE-ABOVE-MIN - (Warning) - In Form CB, the district checked the box relating to compliance with EC Passed Section 42127(a)(2)(B) and (C). CS-EXPLANATIONS - (Fatal) - Explanations must be provided in the Criteria and Standards Review (Form 01CS) Passed for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. CS-YES-NO - (Fatal) - Supplemental information items and additional fiscal indicator items in the Criteria and Passed Standards Review (Form 01CS) must be answered Yes or No, where applicable, for the form to be complete. **EXPORT VALIDATION CHECKS** FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved. Passed BUDGET-CERT-PROVIDE - (Fatal) - Budget Certification (Form CB) must be provided. Passed WK-COMP-CERT-PROVIDE - (Fatal) - Workers' Compensation Certification (Form CC) must be provided. Passed ADA-PROVIDE - (Fatal) - Average Daily Attendance data Form A must be provided. Passed CS-PROVIDE - (Fatal) - The Criteria and Standards Review (Form 01CS) has been provided. Passed MYP-PROVIDE - (Warning) - A Multiyear Projection Worksheet must be provided with your Budget. (Note: LEAs Passed may use a multivear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected Passed before an official export is completed. CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected Passed before an official export is completed. CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and Passed saved. VERSION-CHECK - (Warning) - All versions are current. Passed Budget, July 1 Estimated Actuals 2021-22 **Technical Review Checks** Phase - All Display - All Technical Checks

# **Ripon Unified**

Following is a chart of the various types of technical review checks and related requirements:

F - Eatal (Data must be corrected; an explanation is not allowed)

**W/WC** - <u>Warning/Warning</u> with <u>Calculation</u> (If data are not correct, correct the data; if data are correct an explanation is required)

**O** - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

# **IMPORT CHECKS**

CHECKFUND - (Fatal) - All FUND codes must be valid.

**CHECKRESOURCE** - (Warning) - The following codes for RESOURCE are not valid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	VALUE
01-6264-0-0000-0000-9110	6264	\$875.00
Explanation: Funds will be repaid to State.		
01-6264-0-0000-0000-9740	6264	\$875.00
Explanation: Funds will be repaid to State.		
01-6264-0-0000-0000-9791	6264	\$875.00
Explanation: Funds will be repaid to State.		
01-6264-0-0000-0000-979Z	6264	\$875.00
Explanation: Funds will be repaid to State.		
01-6513-0-0000-0000-9110	6513	\$429.28
Explanation: Resource will be cleared during year-end close.		
01-6513-0-0000-0000-9200	6513	(\$429.28)
Explanation: Resource will be cleared during year-end close.		

Explanation: Resource will be cleared during year-end close.

CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>Passed</u>
CHECKGOAL - (Fatal) - All GOAL codes must be valid.	<u>Passed</u>
CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid.	<u>Passed</u>
CHECKOBJECT - (Fatal) - All OBJECT codes must be valid.	<u>Passed</u>
CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid.	Passed
CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	Passed

San Joaquin County

Passed

CHK-FUNDxRESOURCE - (Warning) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

ACCOUNT FD - RS - PY - GO - FN - OB	FUND	RESOURCE	VALUE	
01-6264-0-0000-0000-9110	01	6264	\$875.00	
Explanation: Funds will be repaid to State.				
01-6264-0-0000-0000-9740	01	6264	\$875.00	
Explanation: Funds will be repaid to State.				
01-6264-0-0000-0000-9791	01	6264	\$875.00	
Explanation: Funds will be repaid to State.				
01-6264-0-0000-0000-979Z	01	6264	\$875.00	
Explanation: Funds will be repaid to State.				
01-6513-0-0000-0000-9110	01	6513	\$429.28	
Explanation: Resource will be cleared during ye	ar-end close.			
01-6513-0-0000-0000-9200	01	6513	(\$429.28)	
Explanation: Resource will be cleared during ye	ar-end close.			
CHK-FUNDxGOAL - (Warning) - All FUND and	GOAL account co	de combinations shoul	d be valid.	Pa
CHK-FUNDxFUNCTION-A - (Warning) - All Fl account code combinations should be valid.	JND (funds 01 tl	nrough 12, 19, 57, 62	, and 73) and FUNCTION	Pa

CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.

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

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-6264-0-0000-0000-9110	6264	9110	\$875.00
Explanation: Funds will be repaid to State.			
01-6264-0-0000-0000-9740	6264	9740	\$875.00
Explanation: Funds will be repaid to State.			
01-6513-0-0000-0000-9110	6513	9110	\$429.28
Explanation: Resource will be cleared during y	ear-end close.		
01-6513-0-0000-0000-9200	6513	9200	(\$429.28)
Explanation: Resource will be cleared during y	ear-end close.		

CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) Passed account code combinations should be valid.

CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years).

CHK-FUNCTIONxOBJECT - (Fatal) - AII FUNCTION and OBJECT account code combinations must be valid. Passed

CHK-GOALxFUNCTION-A - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.

SACS Web System - SACS V1 39-68650-0000000 - Ripon Unified - Budget, July 1 - Estimated Actuals 2021-22 6/13/2022 9:14:26 AM

CHK-GOALxFUNCTION-B - (Fatal) - General administration costs (functions 7200 - 7999, except 7210) must be direct - charged to an Undistributed, Nonagency, or County Services to Districts goal(Goal 0000, 7100 - 7199, or 8600 - 8699).

 SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332.

**PY-EFB=CY-BFB** - (**Fatal**) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791).

**PY-EFB=CY-BFB-RES** - (**Fatal**) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource.

# **GENERAL LEDGER CHECKS**

INTERFD-DIR-COST - (Fatal) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.	<u>Passed</u>
INTERFD-INDIRECT - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.	<u>Passed</u>
<b>INTERFD-INDIRECT-FN</b> - ( <b>Fatal</b> ) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.	<u>Passed</u>
INTERFD-IN-OUT - (Fatal) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).	<u>Passed</u>
<b>DUE-FROM=DUE-TO</b> - ( <b>Fatal</b> ) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610).	<u>Passed</u>
LCFF-TRANSFER - (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<u>Passed</u>
INTRAFD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund.	<u>Passed</u>
INTRAFD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.	<u>Passed</u>
<b>INTRAFD-INDIRECT-FN</b> - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<u>Passed</u>
<b>CONTRIB-UNREST-REV</b> - ( <b>Fatal</b> ) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund.	<u>Passed</u>
CONTRIB-RESTR-REV - (Fatal) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund.	<u>Passed</u>
<b>EPA-CONTRIB</b> - ( <b>Fatal</b> ) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400).	<u>Passed</u>
<b>LOTTERY-CONTRIB</b> - ( <b>Fatal</b> ) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	<u>Passed</u>
<b>PASS-THRU-REV=EXP</b> - ( <b>Warning</b> ) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.	<u>Passed</u>

SACS Web System - SACS V1 39-68650-0000000 - Ripon Unified - Budget, July 1 - Estimated Actuals 2021-22 6/13/2022 9:14:26 AM

**SE-PASS-THRU-REVENUE** - (**Warning**) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.

 EXCESS-ASSIGN-REU - (Fatal) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for
 Passed

 Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated
 (Object 9790) by fund and resource (for all funds except funds 61 through 95).

UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unapprorpriated Balance (Object 9790) must be zero or <u>Passed</u> negative, by resource, in all funds except the general fund and funds 61 through 95.

UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero Passed or negative, by resource, in funds 61 through 95.

**RS-NET-POSITION-ZERO** - (**Fatal**) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.

EFB-POSITIVE - (Warning) - All ending fund balances (Object 979Z) should be positive by resource, by fund. Passed

OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund.

**REV-POSITIVE** - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.

**EXP-POSITIVE** - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.

AR-AP-POSITIVE - (Warning) - The following Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500) and/or Due to Other Funds (Object 9610) have a negative balance in excess of \$1,000 by resource, by fund:

FUND	RESOURCE	OBJECT	VALUE			
01	0000	9200		(\$64,708.63)		
Explanation: AF	AP will be cleared during year-en	d close.				
01	3212	9200		(\$177,846.00)		
Explanation: AR	R/AP will be cleared during year-en	d close.				
01	3216	9200		(\$82,458.00)		
Explanation: AR	R/AP will be cleared during year-en	d close.				
01	3217	9200		(\$18,925.00)		
Explanation: AF	AP will be cleared during year-en	d close.				
01	3218	9200		(\$53,753.00)		
Explanation: AR	R/AP will be cleared during year-en	d close.				
01	3219	9200		(\$92,661.00)		
Explanation: AR	R/AP will be cleared during year-en	d close.				
01	4035	9200		(\$40,497.00)		
Explanation: AR	R/AP will be cleared during year-en	d close.				
01	4203	9200		(\$32,936.00)		
Explanation: AR	Explanation: AR/AP will be cleared during year-end close.					
01	6500	9200		(\$2,492.00)		
Explanation: AR/AP will be cleared during year-end close.						
25	0000	9200		(\$6,064.00)		
Explanation: AF	R/AP will be cleared during year-en	d close.				
63	9010	9200		(\$1,532.00)		
Explanation: AR/AP will be cleared during year-end close.						
67	9010	9500		(\$10,000.00)		

Passed

SACS Web System - SACS V1 39-68650-0000000 - Ripon Unified - Budget, July 1 - Estimated Actuals 2021-22 6/13/2022 9:14:26 AM AR-AP-POSITIVE - (Warning) - The following Accounts Receivable (Object 9200), Due from Other Funds (Object Exception 9310), Accounts Payable (Object 9500) and/or Due to Other Funds (Object 9610) have a negative balance in excess of \$1,000 by resource, by fund: FUND RESOURCE OBJECT VALUE Explanation: AR/AP will be cleared during year-end close. CEFB-POSITIVE - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and Passed 9797) must be positive individually by resource, by fund. NET-INV-CAP-ASSETS - (Warning) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Passed Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund. SUPPLEMENTAL CHECKS ASSET-ACCUM-DEPR-NEG - (Fatal) - In Form ASSET, accumulated depreciation and amortization for Passed governmental and business-type activities must be zero or negative. DEBT-ACTIVITY - (Informational) - Long-term debt exists, but it appears that no activity has been entered in the **Exception** Schedule of Long-Term Liabilities (Form DEBT) for the following long-term debt types: Long-Term Liability Type **Beginning Balance Ending Balance** DEBT.GOV.GO.BONDS.9661 \$30,368,885.00 \$30,368,885.00 DEBT.GOV.OPEB.9664 \$1,762,723.14 \$1,762,723.14 DEBT.GOV.COMP.ABS.9665 \$67.381.77 \$67,381.77 DEBT.GOV.OTH.DEBT.9669 \$385,209.60 \$385,209.60 **DEBT-POSITIVE** - (Fatal) - In Form DEBT, long-term liability ending balances must be positive. Passed **EXPORT VALIDATION CHECKS** FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved. Passed ADA-PROVIDE - (Fatal) - Average Daily Attendance data Form A must be provided. Passed CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected Passed before an official export is completed. CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected Passed before an official export is completed. CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and Passed saved. Passed

VERSION-CHECK - (Warning) - All versions are current.