

MADERA UNIFIED SCHOOL DISTRICT

2022-23 Estimated Actuals Report & 2023-24 Adopted Budget



Board of Trustees:

Lucy Salazar, President, Ruben Mendoza, Clerk
Ray G. Seibert, Joetta Fleak, Israel Cortes, Nadeem Ahmad, Gladys A. Diebert

Superintendent:

Todd Lile

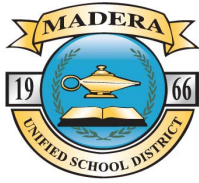
Deputy Superintendent of Administrative & Support Services:

Sandon Schwartz

Chief Financial Officer:

Arelis Garcia





MADERA UNIFIED SCHOOL DISTRICT

Madera Unified Community Compact

This Madera Unified Community Compact acknowledges our guarantee to all stakeholders - trustees, taxpayers, community partners, students, parents, staff, and leadership - that our identity and philosophy are built upon our best traditions and aligns modern student needs with the highest level research and professional learning. The MUSD Governing Board believes in fair and equitable opportunities to empower students to learn deeply and live long healthy lives with the widest array of career opportunities. In ever-changing times, the MUSD Governing Board believes in ongoing collaboration with stakeholders to continuously improve student outcomes and college and career readiness.

Our Vision

Madera Unified will set the standard for hard work, creativity and resiliency with a fearless drive to continuously improve.

Our Mission

We are committed to creating and sustaining a culture enabling Madera Unified students to experience an unparalleled educational journey that is intellectually, socially and personally transformative.

Our Belief Statement

Madera Unified is where students are challenged to broaden their vision, inspired by meaningful opportunities and strive for authentic achievements.

2022-23 Estimated Actuals Report & 2023-24 Adopted Budget

The budget process starts in January with the governor's proposed state budget and continues with the May Revision. The budget development process ends in June with the state's Adopted Budget for the coming fiscal year.

Madera Unified School District depends on the state for much of its revenue. The district's projections for revenue and expenditures were updated using the May Revision to incorporate the latest budget and financial planning factors.

Assumptions

The following assumptions were used to update the 2022-23 Estimated Actuals and the 2023-24 Adopted Budget:

- Cost of Living Adjustment (COLA)
- Enrollment & Attendance Projections
- CalSTRS/CalPERS Rates
- Statutory Benefit Rates
- Health & Welfare Increase
- and Others

**A complete list of assumptions can be found on page 12 of this document.

On May 12, 2023, Governor Gavin Newsom released the May Revision of the proposed state budget for 2023-24. The proposal increases the funded cost-of-living adjustment (COLA) to the Local Control Funding Formula (LCFF), special education, and several other categorical programs outside the LCFF from 8.13% to 8.22%. The out years COLA are estimated to increase as shown below:

	2022-23	2023-24	2024-25	2025-26
LCFF COLA	6.56% + 6.70%	8.22%	3.94%	3.29%

Other components of the May Revision include one-time proposals for the following programs:

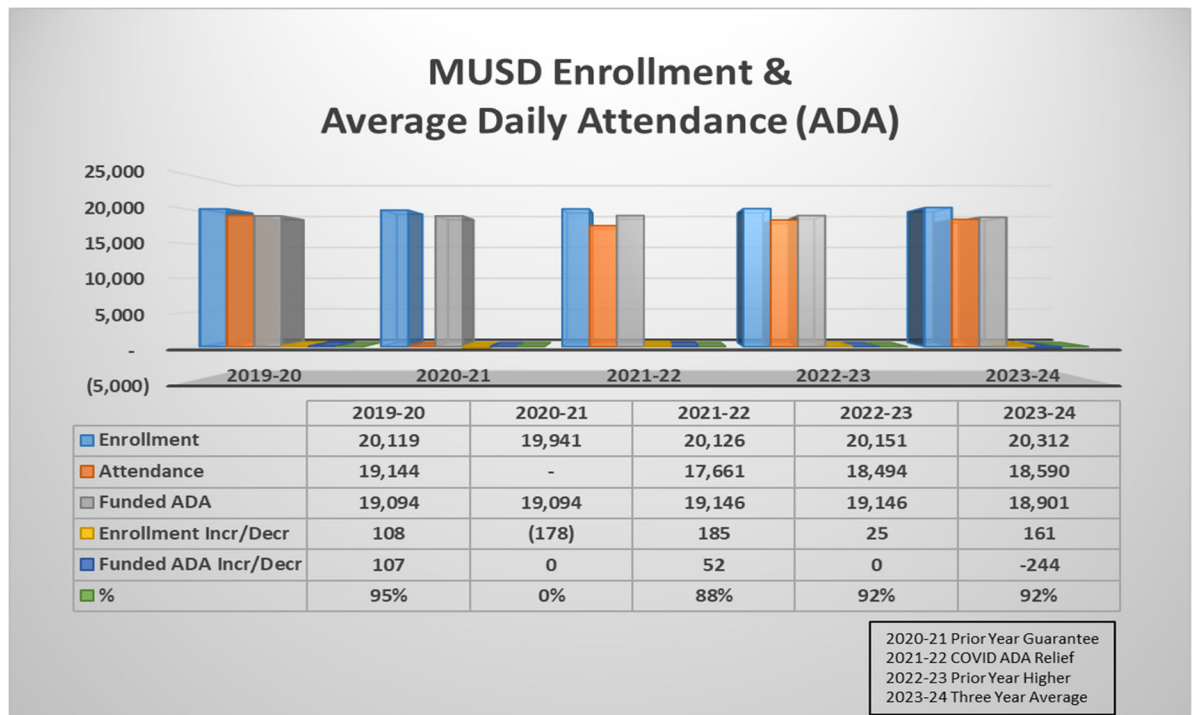
- Reduction to the Learning Recovery Emergency Block Grant
- Reduction to the Arts, Music and Instructional Materials Grant
- Increase to implement the Stronger Connections Program which provides grants to high needs schools to support school climate and safety.
- Increase the Bilingual Teacher Professional Development Program providing competitive grants to LEAs to increase the number of teachers with bilingual authorization
- Provide competitive grants for LEAs to implement the restorative justice best practices
- Voters approved Proposition 28 in November 2022, which requires the state to annually allocate 1% of the TK-12 portion of Proposition 98 funding for arts and music instruction in schools. The level of funding is not yet known and some of the Proposition's key provisions lack clarity, including the restriction on supplanting and the requirement to use 80% of the funding for employees.

Enrollment & Attendance

The district's main source of revenue is calculated using the student's attendance in the LCFF. Although, our district is growing, attendance is still lower than the 95% average pre-pandemic. Because of the decline in student enrollment around the state, the California Department of Education (CDE) will use the districts greater of current year, prior year, or the average of the most recent three prior years' ADA to fund the LCFF.

The district will start seeing a decrease in Funded ADA in 2023-24 since the last three years its attendance has been declining.

Below is the district's enrollment and attendance for the last four years and the estimates for 2023-24:



Unduplicated Pupil Count and Percent

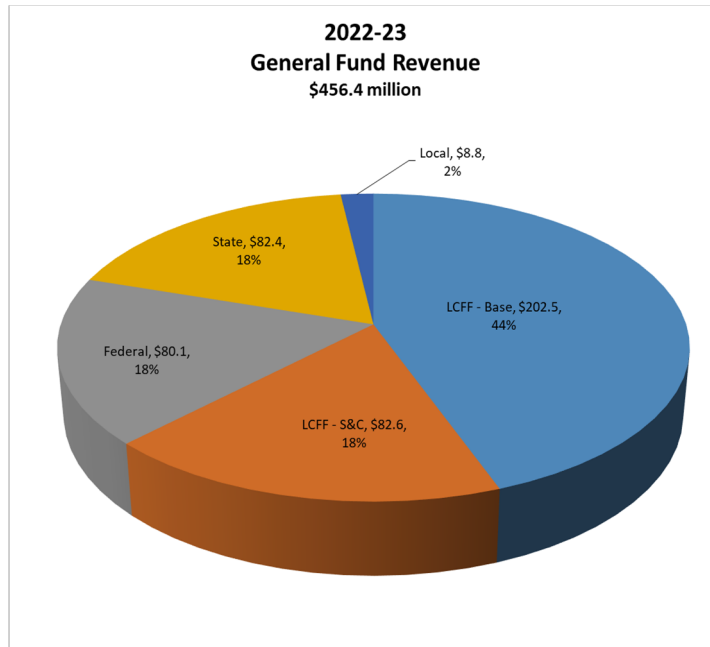
Enrollment and other demographic data submitted by the district is used for calculating the unduplicated pupil count. Students identified as Low Income, English Learners, and Foster Youth are part of this count. The Unduplicated Pupil Percentage (UPP) is calculated by dividing the unduplicated pupil count against total enrollment. A three-year average UPP is incorporated to the LCFF calculation to generate Supplemental and Concentration funds. These funds are to provide support for instructional activities and services for these students.

The unduplicated pupil count, the average UPP for the last four years and the estimated count and percentage for 2023-24 are below:

	2019-20	2020-21	2021-22	2022-23	2023-24
Count	18,227	18,147	18,303	18,430	18,430
UPP	90.27%	90.72%	90.77%	91.05%	90.96%

General Fund Revenue

The General Fund is composed of Unrestricted and Restricted funds. The flexibility afforded by the two different types of funding is very different. The Unrestricted funds are generated primarily by the LCFF and are available for general and discretionary needs of the district, they are very flexible and the Governing Board has the authority to approve how these funds are used. Restricted funds, on the other hand, come from other state and federal sources and are available for use only within the programs and purposes for which they are granted.



2022-23 = \$456,385,986

Unrestricted – \$269,207,021

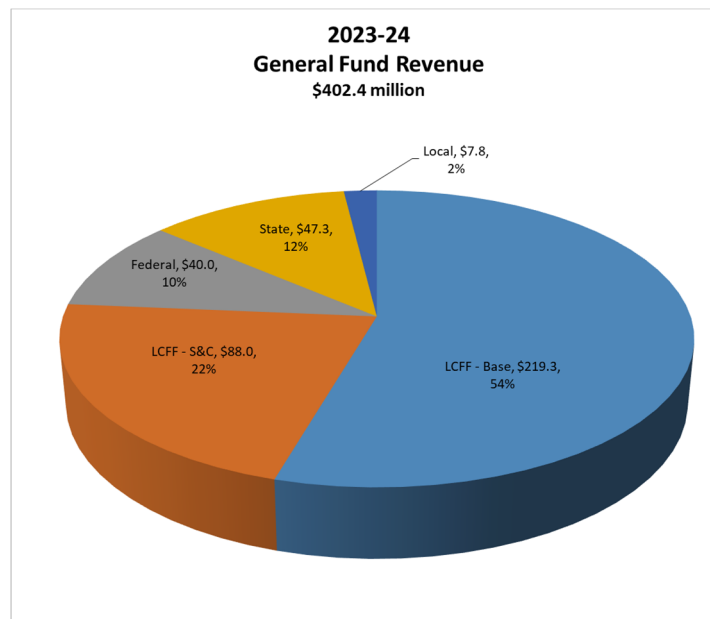
Restricted – \$187,178,965

(Includes \$54.1 million in COVID-19 Relief funds and other One-Time funds)

LCFF - \$285.1 million

- Base Grant - \$198.5 million
- S&C - \$82.6 million
- Addons - \$4 million

The 2023-24 LCFF revenue was calculated using the 8.22% COLA increase. The LCFF revenue also includes the increases to the Transportation Add-on, Transitional Kindergarten, and the proposed Equity Multiplier. The Expanded Learning Opportunity Program is been budgeted at the same allocation level as 2022-23, \$23.4 million. The 2023-24 is the last year receiving COVID-19 Relief Funds.



2023-24 = \$402,387,687

Unrestricted - \$285,615,080

Restricted - \$116,772,607

(Includes \$21.4 million in COVID-19 Relief funds and other One-Time funds)

LCFF - \$307.3 million

- Base Grant - \$211.9 million
- S&C - \$88 million
- Addons - \$7.4 million

COVID-19 Relief Funds and Other One-Time Funds

The district has been awarded approximately \$205 million in COVID-19 Relief funds and other One-Time funds since 2020. The table below shows the up-to-date amounts of the various sources. The table shows the expenditures, budgeted amounts, and available balances:

Resource	Fund Type	Deadline	Award Amount	Spent 2020-21	Spent 2021-22	Budgeted 2022-23*	Budgeted 2023-24	Balance
32200	LLM - CRF	5/31/2021	\$ 21,376,099	\$ 21,376,099	\$ -	\$ -	\$ -	\$ -
74200	LLM - Prop 98	6/30/2021	\$ 1,926,829	\$ 1,926,829	\$ -	\$ -	\$ -	\$ -
32100	ESSER I	9/30/2022	\$ 7,079,582	\$ 3,791,652	\$ 3,287,930	\$ -	\$ -	\$ -
32110	ESSER CommSchool	9/30/2022	\$ 999,999	\$ -	\$ 793,637	\$ 206,362	\$ -	\$ 0
32150	LLM - GEER	9/30/2022	\$ 828,940	\$ 178,421	\$ 650,519	\$ -	\$ -	\$ -
32120	ESSER II	9/30/2023	\$ 30,562,526	\$ 2,341	\$20,107,038	\$ 10,453,147	\$ -	\$ 0
32160	ELO-G (State Reserve)	9/30/2023	\$ 2,424,773	\$ -	\$ 517,695	\$ 1,907,078	\$ -	\$ 0
32170	ELO-G (ESSER II)	9/30/2023	\$ 559,493	\$ -	\$ 548,857	\$ 10,636	\$ -	\$ -
74220	IPI	9/30/2024	\$ 8,695,440	\$ 3,937,331	\$ 4,193,221	\$ 564,888	\$ -	\$ (0)
74250	ELO-G*	9/30/2024	\$ 7,482,227	\$ 2,203,317	\$ 5,278,910	\$ -	\$ -	\$ -
74260	ELO-G - Paras*	9/30/2024	\$ 1,572,979	\$ -	\$ 912,414	\$ 660,565	\$ -	\$ 0
32180	ELO-G (ESSER III)	9/30/2024	\$ 1,558,941	\$ -	\$ -	\$ 1,558,941	\$ -	\$ -
32190	ELO-G (Learning Loss)	9/30/2024	\$ 2,687,345	\$ -	\$ -	\$ 2,687,345	\$ -	\$ -
32130	ESSER III	9/30/2024	\$ 54,847,547	\$ -	\$ 9,669,670	\$ 33,500,000	\$ 11,677,877	\$ 0
32140	ESSER III (LLM)	9/30/2024	\$ 13,711,887	\$ -	\$ -	\$ 4,000,000	\$ 9,711,887	\$ -
67620	Arts, Music & IM Grant	6/30/2026	\$ 7,482,375	\$ -	\$ -	\$ 5,946,638	\$ -	\$ 1,535,737
62110	Literacy Coaches and Reading Specialists grant	6/30/2027	\$ 2,818,314	\$ -	\$ -	\$ 2,818,314	\$ -	\$ -
74350	Learning Recovery Grant	6/30/2028	\$ 38,411,314	\$ -	\$ -	\$ 19,205,657	\$ -	\$ 19,205,657
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ 205,026,610	\$ 33,415,990	\$45,959,891	\$ 83,519,571	\$ 21,389,764	\$ 20,741,395

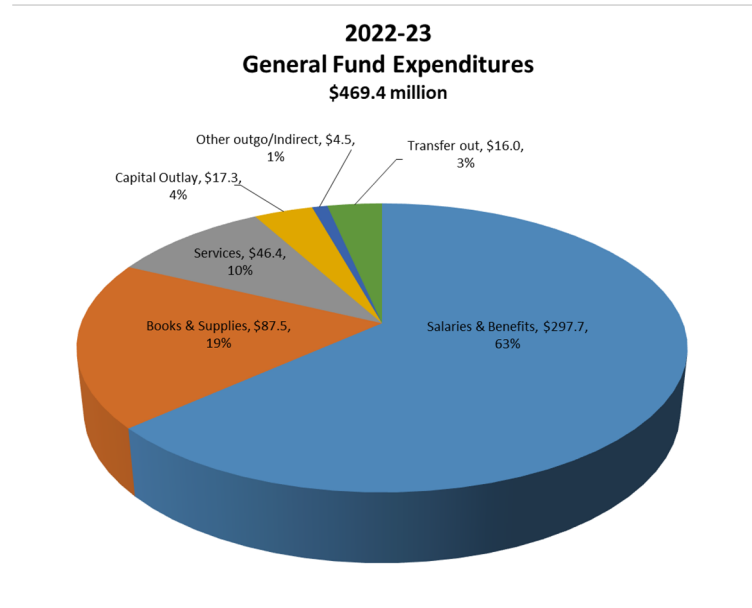
*Budgeted amounts includes the following:

Encumbered:	\$ 6,534,773
Spent:	\$ 40,455,195
Available Budget:	\$ 36,529,603
	\$ 83,519,571

The district will continue coordinating the various funds to maximize and optimize the programs and services provided to the students. Once these funds are depleted, the district will continue funding these positions and services with alternate funding sources including, but not limited to LCFF funds. The main goal of the district is to maintain the increased levels of direct services to students beyond the term of the one-time funds to provide what our students need to experience a high-quality education in Madera Unified.

General Fund Expenditures

The expenditures were revised to match revenues and budgets were revised to release funds for expenditures that were not likely to happen by June 30th. The district continues the annual \$500 thousand contribution to the OPEB – Section 115. The transfer to the Special Reserve - Building (Fund 41) was increased from \$8 million to \$10 million to meet the 10% Reserve Cap. The actual transfer will happen before closing the books for 2022-23. The 2022-23 budget also includes \$13.2 million for the STRS-on-behalf; GASB Statement 24 requires school districts to recognize the contributions made by the State of California to CalSTRS on behalf of school districts for their employees.



2022-23 = \$469,420,930

Unrestricted – \$262,931,251

Restricted – \$206,489,679

(Includes \$83.5 million in COVID-19 Relief funds and other One-Time funds)

Salaries - \$297.7 million

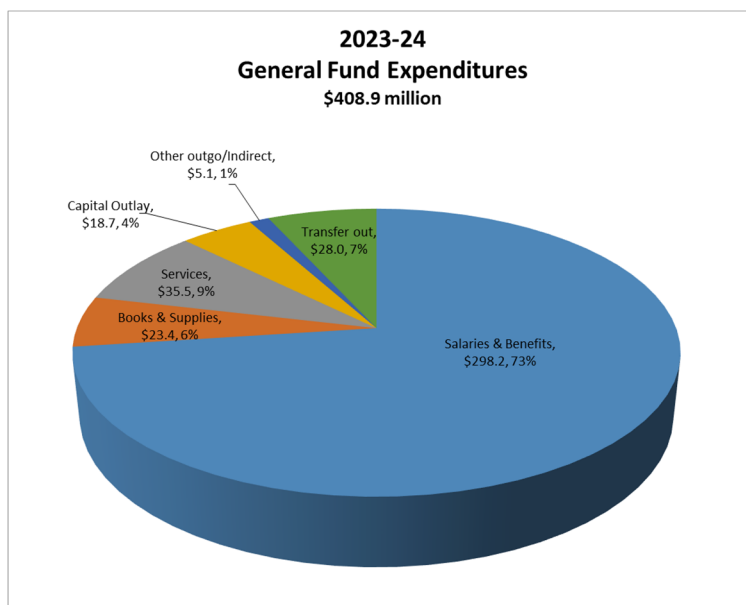
Books & Supplies - \$87.5 million

Services - \$46.4 million

Capital Projects - \$17.3 million

Trans/Indirect - \$20.5 million

The 2023-24 expenditures reflect new positions, as well as the 4% salary increase agreed with the bargaining unions. Expenditures funded with one-time funds will be reflected as the carryover and deferred revenues are brought in to the new fiscal year as we close the books for 2022-23. The 2023-24 budget also includes \$22 million transfer to the Special Reserve – Building (Fund 41) and \$11.1 million for the STRS-on-behalf.



2023-24 = \$408,878,474

Unrestricted – \$292,105,867

Restricted – \$116,772,607

(Includes \$21.4 million in COVID Relief funds and other One-Time funds)

Salaries - \$298.2 million

Books & Supplies - \$23.4 million

Services - \$35.5 million

Capital Projects - \$18.7 million

Trans/Indirect - \$33.1 million

Special Education

The May Revision includes an 8.22% COLA, increasing the base rate to approximately \$887.40. In addition, the May Revision retains the following policy adjustments included in the Governor's January Budget proposal:

- Limiting the amount of additional funding Special Education Local Plan Areas (SELPAs) are allowed to retain for non-direct student services before allocation to member LEAs. SELPAs will be required to allocate at least the same amount they allocated in 2022-23, increased by the 8.22% COLA, to their member LEAs in 2023-24. This proposal intends to consider declining enrollment as part of the allocation requirement and may be further clarified prior to final approval.
- Extending the moratorium on creation of new single-district SELPAs by an additional two years to June 30, 2026.
- Requiring the posting of each SELPA's annual local plan on the CDE's website.

The budget for the Special Education program is \$34.5 million in Fiscal Year 2023-24. This budget includes 7 new certificated positions and 12 new classified positions.

Routine Repair & Maintenance Account (RRMA)

EC Section 17070.75 requires school districts that participate in the School Facility Program (SFP) to make all necessary repairs, renewals, and replacements to ensure that projects are maintained and in good repair, working order, and in good condition at all times. This is accomplished by the establishment of a restricted account within the district's general fund for the exclusive purpose of providing funds for ongoing and major maintenance of school buildings. The RRMA budget has to be at least 3% of the General Fund expenditures. The total budget for this program in 2023-24 is \$11.5 million.

General Fund Ending Balance & Reserve

Existing law imposes a 10% cap on the amount local school districts can maintain in their reserves each fiscal year, anticipate that the cap on the reserves will be in place for the foreseeable future, Madera Unified has taken the actions below to comply with the law:

- The Governing Board adopted resolution No.22-2021/22 authorizing the increase or decrease of the interfund transfer to the Special Reserve Building Fund to ensure the 10% reserve cap is met in 2022-23 and in future years.
- Committed reserves with resolution No.41-2021/22 to protect the Governing Board goals and district initiatives. The committed funds are excluded from the 10% reserve cap calculation.
- Budgeted the 4% salary increase in 2023-24 for all the board approved positions.

Although general fund reserves are an indicator of the cash balance, they are not the same as cash – cash is a portion of reserves. District's attention should remain on maximizing the use of any one-time funds due to the restrictive nature of those funds for the 2022-23 and 2023-24 fiscal years, thereby reserving local and unrestricted funds to address the potential impact of possible deterioration of revenues in future years when COVID-19 Relief funds and other One-Time funds will be depleted.

The district is estimating an ending balance of \$94.3 million in 2022-23 and \$87.8 million in 2023-24. Based on the most current financial information, the projected district's ending balance and reserve for the current year and the next three years are below:

	2022-23	2023-24	2024-25	2025-26
Projected Ending Balance	\$94,320,259	\$87,829,472	\$64,819,993	\$64,940,814
Projected Reserve	10.0%	10.0%	10.0%	10.0%
	COVID Funds	COVID Funds		

The current influx of one-time funds from the state and federal government related to COVID-19 and other One-Time funds allows the district a unique opportunity to expand student learning opportunities, particularly for disadvantaged students. However, these one-time funds not only can mask structural deficits, but it can also lead to expectations of salary increases and education workforce increase. The district will evaluate the effectiveness of the new initiative and programs, analyze the impact, and re-allocate funds to sustain the increase in staff and services using One-Time funds.

Other Funds

The district maintains other funds such as; Adult Education, Preschool, and Child Nutrition, these are self-sustained programs, they operate within its revenues and no contribution from the General Fund is necessary at this time. The Debt Service funds does require a contribution from the General Fund to make the Certificate of Participation (COP) payments. The Special Reserve funds also receive a contribution from the General Fund. These interfund transfer has been approved by the Governing Board and accomplish two main objectives, the General Fund will meet the 10% Reserve Cap and fund the new constructions approved by the Governing Board.

Fund #	Description	Beginning Balance 7/01/2023	Revenue	Expenses	Transfer In/Out	Projected Ending Balance 6/30/2024
01	General Fund	\$ 94,320,259	\$ 402,387,687	\$ 380,937,099	\$ (27,941,375)	\$ 87,829,472
08	Student Activity Special Revenue	\$ 739,987	\$ -	\$ -		\$ 739,987.00
11	Adult Education	\$ 302,000	\$ 1,741,328	\$ 1,741,328		\$ 302,000
12	Child Development	\$ -	\$ 3,489,802	\$ 3,489,802		\$ -
13	Child Nutrition	\$ 4,814,042	\$ 18,362,185	\$ 18,362,185		\$ 4,814,042
21	Building Fund (Bond Proceeds)	\$ 31,118,283	\$ 350,000	\$ -		\$ 31,468,283
25	Developer Fees	\$ 2,604,259	\$ 2,550,000	\$ -	\$ (60,000)	\$ 5,094,259
27	Redevelopment Agency	\$ 550,004	\$ 1,179,515		\$ (1,177,515)	\$ 552,004
35	County School Facilities	\$ 31,926,432	\$ 500,000	\$ -		\$ 32,426,432
40	Special Reserve Capital	\$ 303,422	\$ 8,000	\$ -	\$ 1,000,000	\$ 1,311,422
41	Special Reserve Building	\$ 47,838,556	\$ 400,000	\$ -	\$ 22,000,000	\$ 70,238,556
51	Bond Interest and Redemption	\$ 8,775,190	\$ 9,922,537	\$ 11,190,563		\$ 7,507,164
56	Debt Service	\$ 734,965	\$ 10,000	\$ 6,178,890	\$ 6,178,890	\$ 744,965
	TOTAL	\$ 224,027,399	\$ 440,901,054	\$ 421,899,867	\$ -	\$ 243,028,586

Multi-Year Projection

The multi-year projection (MYP) is the most critical document that focuses on the operational and strategic functions. This document is fundamental for financial and budget decisions related to future educational services for our students. The MYP provides the governing board with the insight and certainty in decisions to focus on growth and sustainability.

Base on the governor's proposed budget and the Department of Finance (DOF) projections of the LCFF COLA increases, the table below shows the estimated revenue the district will receive in the next three years:

New Revenue from LCFF				
	2022-23	2023-24	2024-25	2025-26
DOF Estimated COLA	6.56% + 6.70%	8.22%	3.94%	3.29%
Estimated LCFF Revenue	\$285,145,147	\$ 307,312,504	\$ 316,515,666	\$326,272,927
Total New revenue	\$ 34,004,197	\$ 22,167,357	\$ 9,203,162	\$ 9,757,261

The multi-year projection includes the major expense increases for each year. These increases are listed in the assumptions on page 12. Expenditure increases have been triggered by soaring inflation, the district has significantly increased the school sites and department budgets to keep up with the cost of supplies and services. The table below shows the estimated expense increases in the current year and the next three years:

New Expenses				
	2022-23	2023-24	2024-25	2025-26
Step & Col Increase	\$ 2,400,000	\$ 2,700,000	\$ 2,800,000	\$ 3,000,000
Salary Increase 6%& 4%	\$ 10,015,000	\$ 6,675,000		
Student Champion Investment	\$ 13,606,250			
STRS	\$ 2,075,700	\$ -	\$ -	\$ -
PERS	\$ 902,900	\$ 650,000	\$ 500,000	\$ 325,000
H&W	\$ 869,000	\$ 950,000	\$ 990,000	\$ 1,000,000
Supplies (Fuel, Diesel, Parts, Tires, Chemicals)	\$ 2,000,000			
Services (Liability Insurance, Utilities)	\$ 1,000,000	\$ 2,352,000	\$ 600,000	\$ 600,000
New Positions (Core Staffing)	\$ 12,500,000	\$ 2,535,000	\$ 400,000	\$ 220,000
School Operating Budgets 20% Increase		\$ 750,000		
Department Operating Budgets 10% Increase		\$ 1,613,000		
THS Personnel	\$ 490,500			
THS Operating Budget	\$ 99,730			
THS Startup Funds	\$ 500,000			
Husein Elementary Staff				\$ 1,000,000
Husein Elementary Start up funds				\$ 1,000,000
Minimum Wage Increase	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Positions paid with COVID Funds back to Unrestricted General Fund			\$ 12,000,000	
Total	\$ 46,509,080	\$ 18,275,000	\$ 17,340,000	\$ 7,195,000

Future Years

2024-25

1. Estimated COLA at 3.94%
2. Increases to CalPERS, Step/Column, H&W
3. Flat CalSTRS rate
4. Minimum enrollment increase and flat ADA
5. Continue building Husein Elementary
6. Continue TK expansion
7. Continue plans for second new K-8 school

2025-26

1. Estimated COLA at 4.02%, New Revenue - \$7.4 million
2. Increases to CalPERS, Step/Column, H&W
3. Flat CalSTRS rate
4. Minimum enrollment increase and flat ADA
5. Open Husein Elementary
6. Continue plans for second new K-8 school

Madera Unified School District's goal is to maintain a balanced budget, minimal debt, competitive salaries; and most importantly, rigorous programs and the high quality learning our students deserve.

Honesty + Competency = Trust

**List of Assumptions

	Supplemental Concentration						
		2023-24	Base	Grade	20% of Adj.	65% of Adj.	
	Grade Level	Projected ADA	Grant Per ADA	Span Add-ons	Base for Unduplicated Enrollment	Base for Unduplicated over 55%	Target Per ADA
1	K-3	5,990.88	\$9,919	\$1,032	\$1,992	\$2,560	\$92,875,969.58
2	4-6	4,464.67	\$10,069		\$1,832	\$2,354	\$63,640,658
3	7-8	2,900.92	\$10,367		\$1,886	\$2,423	\$42,574,330
4	9-12	5,777.36	\$12,015	\$312	\$2,243	\$2,881	\$100,819,790
5	Total Base	19,133.83 (District 18,901.35 + County 232.48)					\$299,910,748
6	Targeted Instructional Improvement-add on						\$423,649
7	Transportation-add on						\$3,019,816
8	Transitional Kindergarten-add on						\$1,152,910
9	Equity Multiplier-add on (proposed)						\$2,805,381
10	2023-24 LCFF Entitlement includes a 8.22% COLA increase						\$307,312,504
11	Projected Enrollment - at 20,577 (District 20,312 + County 265)						
12	Unduplicated % of Enrollment = 90.96%						
13	Lottery - \$170 per ADA Unrestricted, \$67 per ADA Restricted						
14	Mandated Block Grant Grades K-8 - \$37.85 per ADA, Grades 9-12 - \$72.84 per ADA						
15	Title I - No change, Title II - No change, Title III - No change						
16	Special Ed Funding - 8.22% COLA						
17	Hourly Minimum Wage increase from \$15.50 to \$16						
18	Additional Staffing - See List Below						
19	Step and Longevity Increases 1.5%						
20	4% Salary Increase for Fiscal Year 2023-24						
21	3% increase in Health & Welfare Benefit Contribution						
22	STRS - No change from 19.10%						
23	PERS - increase from 25.37% to 26.68%						
24	Workers Compensation Insurance decrease from 1.442% to 1.314%						
25	State Unemployment Insurance decrease from .5% to .05%						
26	Increase in Property & Liability Insurance of 14%						
27	Indirect Rate increase from 6.45% to 9.55%						
28	Increase Operating Expenses 5%						
29	Increase to School Site Budgets - 20%						
30	Increase to Department Budgets - 10%						
31	Restricted Maintenance Contribution 3% of General Fund Expenditures to meet the state requirement						
32							

Additional Staffing

2023-24 Core Staffing

EMPL TYPE	POSITION	FTE	ESTIMATED COST/FTE	ESTIMATED TOTAL COST	FUNDING SOURCE	DEPARTMENT or SITE	SEC LEAD
MANAGEMENT POSITIONS							
CE	Assistant Superintendent of School Leadership	1	\$238,000	\$238,000	LCFF	Superintendent	Todd Uile
CL	Supervisor of Safety and Security	1	\$156,000	\$156,000	LCFF	Safety and Security	Prince Marshall
CL	Director of Community Activities & Athletics	1	\$155,000	\$155,000	ELOP	ELOP	Sheryl Sisil
CL	Arts Education Student Events Coordinator	1	\$130,000	\$130,000	ELOP	VAPA	Sheryl Sisil
CL	Expanded Learning Program Manager	1	\$152,000	\$152,000	ELOP	State & Federal Programs	Sheryl Sisil
CL	Supervisor Behavioral Health	1	\$156,000	\$156,000	LREB Grant	Health & Wellness	Prince Marshall

6

CERTIFICATED POSITIONS

CE	Literacy Coach/Reading Specialist	5	\$133,000	\$665,000	LCRS Grant/Title II & Title III	CIA - Elem	Sheryl Sisil
CE	DAC-STEM and Career Exploration	1	\$133,000	\$133,000	LREB Grant	CCR	Sheryl Sisil
CE	Elementary Music Teacher (Itinerant)	2	\$104,000	\$208,000	LCFF	VAPA / Itinerant	Sheryl Sisil
CE	Elementary Drama Teacher (Itinerant)	18	\$104,000	\$1,872,000	Prop 28/LCFF	VAPA / Itinerant	Sheryl Sisil
CE	Middle School Music Teacher (Itinerant) (Mariachi & Orchestra)	2	\$104,000	\$208,000	Prop 28	VAPA / Itinerant	Sheryl Sisil
CE	Dance Research and Development Specialist **	1	\$133,000	\$133,000	Prop 28	VAPA	Sheryl Sisil
CE	Pyramid Percussion Teacher (Itinerant)	3	\$104,000	\$312,000	Prop 28	VAPA / HS & MS	Sheryl Sisil
CE	Physical Education Specialist - Itinerant (Bilingual Preferred)	2	\$109,000	\$218,000	LCFF	Athletics	Sheryl Sisil
CE	Teacher Specialist Early Childhood	1	\$104,000	\$104,000	EIP Funds	ECE	Sheryl Sisil
CE	TK Teachers (for Growth)	6	\$104,000	\$624,000	LCFF	Human Resources	Joe Aiello
CE	Math Strategic Support	1	\$104,000	\$104,000	Title I	MHS	Lafo Lopez
CE	Intervention Specialist	1	\$137,000	\$137,000	Title I	MHS	Lafo Lopez
CE	Intervention Specialist	1	\$137,000	\$137,000	CCSP Grant - Red Pyramid	Mt. Vista HS	Oracio Rodriguez
CE	Special Education - District Academic Coach	1	\$133,000	\$133,000	IDEA/Special Ed	Special Education	Prince Marshall
CE	SpEd - Program Specialist	1	\$169,000	\$169,000	IDEA/Special Ed	Special Education	Prince Marshall
CE	Special Education Teacher - Preschool SDC	1	\$104,000	\$104,000	EIP Funds	Special Education	Prince Marshall
CE	Special Education Teacher - Autism SDC	1	\$104,000	\$104,000	IDEA/Special Ed	Special Education	Prince Marshall
CE	Special Education Teacher - SDC	1	\$104,000	\$104,000	IDEA/Special Ed	Special Education	Prince Marshall
CE	Special Education Teacher - Inclusion	1	\$104,000	\$104,000	IDEA/Special Ed	Special Education	Prince Marshall
CE	Special Services--Occupational Therapist	2	\$110,000	\$220,000	EIP Funds	Special Education	Prince Marshall
CE	Student Services Consultants	3	\$136,000	\$408,000	LREB Grant	Special Education	Prince Marshall
CE	Cal-Safe Site Supervisor	-1	\$79,000	(\$79,000)	LCFF	Cal-Safe	Sheryl Sisil
CE	Teacher - Cal-Safe	-1	\$72,000	(\$72,000)	LCFF	Cal-Safe	Sheryl Sisil
CE	Language Development & Acquisition Teacher Specialist	-11	\$109,000	(\$1,199,000)	Educator Effectiveness	Educational Services	Sheryl Sisil
CE	TSA - RTI	-3	\$104,000	(\$312,000)	ESSER III	School Site	AAS
CE	Psychologist	-2	\$150,000	(\$300,000)	ESSER III	Special Education	Prince Marshall

55.0

-18.0

CLASSIFIED POSITIONS

CO	Executive Cabinet Special Assistant	1	\$152,000	\$152,000	LCFF	Superintendent	Todd Uile
CL	Executive Administrative Assistant	1	\$110,000	\$110,000	LCFF	Assist Supt of School Leadership	Todd Uile
CL	Mail Delivery/Printshop Technician	1	\$80,000	\$80,000	LCFF	Purchasing	Sandon Schwartz
CL	Warehouse Lead	1	\$106,000	\$106,000	LCFF	Warehouse	Sandon Schwartz
CL	Warehouse Lead	1	\$106,000	\$106,000	CN	Child Nutrition	Sandon Schwartz
CL	Facilities Projects Manager	1	\$152,000	\$152,000	LCFF	Facilities	Sandon Schwartz
CL	Maintenance Journeyman	2	\$94,000	\$188,000	RRMA	Maintenance	Sandon Schwartz
CL	Grounds II	2	\$85,000	\$170,000	LCFF	Maintenance	Sandon Schwartz
CL	Custodian	3	\$77,000	\$231,000	LCFF	Maintenance	Sandon Schwartz
CL	Network Support Specialist (camera maintenance)	1	\$106,000	\$106,000	LCFF	Information Technology	Sandon Schwartz
CL	Security Specialist	1	\$106,000	\$106,000	LCFF	Information Technology	Sandon Schwartz
CL	Benefits Technician	1	\$103,000	\$103,000	LCFF	Human Resources	Joe Aiello
CL	Administrative Assistant V	1	\$100,000	\$100,000	LCFF	Personnel Commission	Joe Aiello
CL	Administrative Assistant V	1	\$100,000	\$100,000	ELOP	ELOP	Sheryl Sisil
CL	Curriculum & Assessment Technician	1	\$98,000	\$98,000	LCFF	Assessment & Accountability	Sheryl Sisil
CL	Perf. Arts Technician: Instrument Repair Specialist	1	\$90,000	\$90,000	Prop 28	VAPA	Sheryl Sisil
CL	Perf. Arts Technician: Scenic Specialist	1	\$90,000	\$90,000	Prop 28	VAPA / HS Itinerant	Sheryl Sisil
CL	Perf. Arts Technician: Lighting & Sound Specialist	1	\$90,000	\$90,000	Prop 28	VAPA / HS Itinerant	Sheryl Sisil
CL	Artist-in-residence (ten-month term)	3	\$80,000	\$240,000	Prop 28	VAPA / HS & Pyramid	Sheryl Sisil
CL	Perf. Arts Technician: Costume, Makeup, and Hair Specialist	1	\$90,000	\$90,000	Prop 28	VAPA / HS Itinerant	Sheryl Sisil
CL	TK Paraprofessionals Aides	3	\$70,000	\$210,000	LCFF	School Site	Sheryl Sisil
CL	Department Secretary	1	\$86,000	\$86,000	LCFF	Special Education	Prince Marshall
CL	Special Services Technician	1	\$95,000	\$95,000	LCFF	Special Education	Prince Marshall
CL	Speech and Language Pathologist Assistant	10	\$88,500	\$885,000	LCFF	Special Education	Prince Marshall
CL	Behavioral Health Clinician I	2	\$143,000	\$286,000	LREB Grant	Health & Wellness	Prince Marshall
CL	Behavioral Health Clinician II	2	\$155,000	\$310,000	LREB Grant	Health & Wellness	Prince Marshall
CL	Classroom Aide - Cal-Safe	-3	\$16,000	(\$48,000)	LCFF	Cal-Safe	Sheryl Sisil
CL	Student Advocate	-1	\$97,000	(\$97,000)	CSI Funds	Mt. Vista	Oracio Rodriguez
CL	Office Assistant (3.5 hrs)	-2	\$17,000	(\$34,000)	Adult Education	Adult Education	AAS
CL	Office Assistant (3.5 hrs)	-1	\$17,000	(\$17,000)	LCFF	School Site	AAS
CL	Child Welfare & Attend Liaison	-1	\$65,000	(\$65,000)	LCFF	School Site	AAS
CL	Office Technician (3.5 hrs)	-1	\$18,000	(\$18,000)	LCFF	School Site	AAS
CL	Office Technician	-1	\$55,000	(\$55,000)	Special Ed	School Site	Prince Marshall
CL	Health Services Assistant (3.5 hrs)	-5	\$15,000	(\$75,000)	LCFF	Health & Wellness	Prince Marshall
CL	Office Assistant	-20	\$74,000	(\$1,480,000)	ESSER III	Health & Wellness	Prince Marshall
CL	Paraprofessional Aide - Community Based (3.5 hrs)	-1	\$20,000	(\$20,000)	LCFF	School Site	Prince Marshall
CL	Paraprofessional Aide - Special Needs (3.5 hrs)	-24	\$20,000	(\$480,000)	Special Ed	School Site	Prince Marshall
CL	Paraprofessional Aide - Autism (3.5 hrs)	-2	\$20,000	(\$40,000)	LCFF	School Site	Prince Marshall
CL	Paraprofessional Aide-Spec Needs Preschool (3.5 hrs)	-2	\$20,000	(\$40,000)	Special Ed	School Site	Prince Marshall
CL	Information Systems Specialist I	-7	\$93,000	(\$651,000)	LCFF	Information Technology	Sandon Schwartz
CL	Network Administrator	-1	\$127,000	(\$127,000)	LCFF	Information Technology	Sandon Schwartz
CL	Network Specialist	-1	\$100,000	(\$100,000)	LCFF	Information Technology	Sandon Schwartz

45.0

-73.0

Description			Resource Codes		Object Codes		2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
							Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES													
1) LCFF Sources		8010-8099	285,145,147.00	0.00	285,145,147.00	307,312,504.00	0.00	307,312,504.00	7.8%				
2) Federal Revenue		8100-8299	0.00	80,090,401.00	80,090,401.00	0.00	39,999,078.00	39,999,078.00	-50.1%				
3) Other State Revenue		8300-8599	4,690,338.00	77,687,069.00	82,377,407.00	4,469,250.00	42,844,005.00	47,313,255.00	-42.6%				
4) Other Local Revenue		8600-8799	2,133,480.00	6,609,551.00	8,743,031.00	1,372,088.00	6,330,762.00	7,702,850.00	-11.9%				
5) TOTAL, REVENUES			291,968,965.00	164,387,021.00	456,355,986.00	313,153,842.00	89,173,845.00	402,327,687.00	-11.8%				
B. EXPENDITURES													
1) Certificated Salaries		1000-1999	102,435,156.00	37,626,028.00	140,061,184.00	112,212,457.00	28,224,456.00	140,436,913.00	0.3%				
2) Classified Salaries		2000-2999	42,397,210.00	11,063,643.00	53,460,853.00	40,380,684.00	10,465,714.00	50,846,398.00	-4.9%				
3) Employee Benefits		3000-3999	68,175,399.00	36,003,468.00	104,178,867.00	75,995,496.00	30,963,378.00	106,958,874.00	2.7%				
4) Books and Supplies		4000-4999	11,601,033.00	75,928,518.00	87,529,551.00	15,103,631.00	8,265,359.00	23,368,990.00	-73.3%				
5) Services and Other Operating Expenditures		5000-5999	23,792,202.00	22,546,960.00	46,339,162.00	22,585,907.00	12,907,199.00	35,493,106.00	-23.4%				
6) Capital Outlay		6000-6999	4,936,649.00	12,359,590.00	17,296,239.00	0.00	18,656,855.00	18,656,855.00	7.9%				
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	3,676,940.00	1,533,470.00	5,210,410.00	3,601,056.00	2,300,000.00	5,901,056.00	13.3%				
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(10,098,838.00)	9,428,004.00	(670,834.00)	(5,784,739.00)	4,989,646.00	(795,093.00)	18.5%				
9) TOTAL, EXPENDITURES			246,915,751.00	206,489,681.00	453,405,432.00	264,094,492.00	116,772,607.00	380,867,099.00	-16.0%				
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)													
			45,053,214.00	(42,102,660.00)	2,950,554.00	49,059,350.00	(27,598,762.00)	21,460,588.00	627.3%				
D. OTHER FINANCING SOURCES/USES													
1) Interfund Transfers													
a) Transfers In		8900-8929	30,000.00	0.00	30,000.00	60,000.00	0.00	60,000.00	100.0%				
b) Transfers Out		7600-7629	16,005,500.00	0.00	16,005,500.00	28,001,375.00	0.00	28,001,375.00	74.9%				
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	10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00	0.0%				
3) Contributions		8980-8999	(22,791,944.00)	22,791,944.00	0.00	(27,598,762.00)	27,598,762.00	0.00	0.0%				
4) TOTAL, OTHER FINANCING SOURCES/USES			(38,777,444.00)	22,791,944.00	(15,985,500.00)	(55,550,137.00)	27,598,762.00	(27,951,375.00)	74.9%				
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)													
			6,275,770.00	(19,310,716.00)	(13,034,946.00)	(6,490,787.00)	0.00	(6,490,787.00)	-50.2%				
F. FUND BALANCE, RESERVES													
1) Beginning Fund Balance													
a) As of July 1 - Unaudited		9791	88,044,491.00	19,310,716.00	107,355,207.00	94,320,261.00	0.00	94,320,261.00	-12.1%				
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%				

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			88,044,491.00	19,310,716.00	107,355,207.00	94,320,261.00	0.00	94,320,261.00	-12.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			88,044,491.00	19,310,716.00	107,355,207.00	94,320,261.00	0.00	94,320,261.00	-12.1%
2) Ending Balance, June 30 (E + F1e)			94,320,261.00	0.00	94,320,261.00	87,829,474.00	0.00	87,829,474.00	-6.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.0%
Stores		9712	618,073.19	0.00	618,073.19	418,222.00	0.00	418,222.00	-32.3%
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	0.00	0.00	0.00	0.00	0.00	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	46,067,496.00	0.00	46,067,496.00	46,067,496.00	0.00	46,067,496.00	0.0%
Concentration Funds for Unduplicated Pupils - Low Income, EL, Foster	0000	9760	13,614,028.00		13,614,028.00			0.00	
Positions moved to ESSER III (3 years)	0000	9760	22,000,000.00		22,000,000.00			0.00	
Unrestricted Lottery - Textbooks RS	1100	9760	10,453,468.00		10,453,468.00			0.00	
Concentration Funds for Unduplicated Pupils - Low Inc. EL, Foster	0000	9760			0.00	13,614,028.00		13,614,028.00	
Positions moved to ESSER III (3 years)	0000	9760			0.00	22,000,000.00		22,000,000.00	
Unrestricted Lottery - Textbooks RS	1100	9760			0.00	10,453,468.00		10,453,468.00	
d) Assigned									
Other Assignments		9780	546,075.00	0.00	546,075.00	546,075.00	0.00	546,075.00	0.0%
- G.A.S.B. 16 Vacation Accrual	0000	9780	546,075.00		546,075.00			0.00	
G.A.S.B. 16 Vacation Accrual	0000	9780			0.00	546,075.00		546,075.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	14,082,627.90	0.00	14,082,627.90	12,266,354.20	0.00	12,266,354.20	-12.9%
Unassigned/Unappropriated Amount		9790	32,955,988.91	0.00	32,955,988.91	28,481,326.80	0.00	28,481,326.80	-13.6%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	132,998,097.16	59,340,795.03	192,338,892.19				
1) Fair Value Adjustment to Cash in County Treasury		9111	(5,573,939.48)	0.00	(5,573,939.48)				
b) in Banks		9120	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) in Revolving Cash Account		9130	50,000.00	0.00	50,000.00				
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	77,090.62	1,738.40	78,829.02				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	70,000.00	0.00	70,000.00				
6) Stores		9320	618,073.19	0.00	618,073.19				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			128,239,321.49	59,342,533.43	187,581,854.92				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	8,586,168.17	25,677.38	8,611,845.55				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			8,586,168.17	25,677.38	8,611,845.55				
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 (G10 + H2) - (I6 + J2)			119,653,153.32	59,316,856.05	178,970,009.37				
LCFF SOURCES									
Principal Apportionment		8011	203,388,921.00	0.00	203,388,921.00	222,039,405.00	0.00	222,039,405.00	9.2%
State Aid - Current Year		8012	53,200,652.00	0.00	53,200,652.00	56,742,615.00	0.00	56,742,615.00	6.7%
Education Protection Account State Aid - Current Year		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years									
Tax Relief Subventions									

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Homesteaders' Exemptions		8021	245,369.00	0.00	245,369.00	245,369.00	0.00	245,369.00	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									
Secured Roll Taxes		8041	28,873,622.00	0.00	28,873,622.00	32,373,622.00	0.00	32,373,622.00	12.1%
Unsecured Roll Taxes		8042	1,178,082.00	0.00	1,178,082.00	1,178,082.00	0.00	1,178,082.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	1,100,000.00	0.00	1,100,000.00	100,000.00	0.00	100,000.00	-90.9%
Education Revenue Augmentation Fund (ERAF)		8045	(3,848,171.00)	0.00	(3,848,171.00)	(3,848,171.00)	0.00	(3,848,171.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,832,039.00	0.00	2,832,039.00	332,039.00	0.00	332,039.00	-88.3%
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			286,970,514.00	0.00	286,970,514.00	309,162,961.00	0.00	309,162,961.00	7.7%
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	(1,825,367.00)	0.00	(1,825,367.00)	(1,850,457.00)	0.00	(1,850,457.00)	1.4%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			285,145,147.00	0.00	285,145,147.00	307,312,504.00	0.00	307,312,504.00	7.8%
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	1,696,747.00	1,696,747.00	0.00	1,449,529.00	1,449,529.00	-14.6%
Special Education Discretionary Grants		8182	0.00	49,710.00	49,710.00	0.00	0.00	0.00	-100.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		13,042,547.00	13,042,547.00		9,334,295.00	9,334,295.00	-28.4%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		1,435,940.00	1,435,940.00		867,794.00	867,794.00	-39.6%
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		1,514,156.00	1,514,156.00		757,355.00	757,355.00	-50.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		5,829,184.00	5,829,184.00		3,844,871.00	3,844,871.00	-34.0%
Career and Technical Education	3500-3599	8290		225,689.00	225,689.00		225,689.00	225,689.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	56,296,428.00	56,296,428.00	0.00	23,519,545.00	23,519,545.00	-58.2%
TOTAL, FEDERAL REVENUE			0.00	80,090,401.00	80,090,401.00	0.00	39,999,078.00	39,999,078.00	-50.1%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	830,961.00	0.00	830,961.00	800,000.00	0.00	800,000.00	-3.7%
Lottery - Unrestricted and Instructional Materials		8560	3,217,788.00	1,324,787.00	4,542,575.00	3,149,250.00	1,228,763.00	4,378,013.00	-3.6%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		3,457,754.00	3,457,754.00		2,644,224.00	2,644,224.00	-23.5%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		1,408,289.00	1,408,289.00		1,159,666.00	1,159,666.00	-17.7%
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	641,589.00	71,496,239.00	72,137,828.00	520,000.00	37,811,352.00	38,331,352.00	-46.9%
TOTAL, OTHER STATE REVENUE			4,690,338.00	77,687,069.00	82,377,407.00	4,469,250.00	42,844,005.00	47,313,255.00	-42.6%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	30,000.00	0.00	30,000.00	10,000.00	0.00	10,000.00	-66.7%
Interest		8660	713,621.00	0.00	713,621.00	500,000.00	0.00	500,000.00	-29.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Interagency Services		8677	402,923.00	0.00	402,923.00	339,000.00	0.00	339,000.00	-15.9%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	981,936.00	358,789.00	1,340,725.00	518,088.00	80,000.00	598,088.00	-55.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		6,250,762.00	6,250,762.00		6,250,762.00	6,250,762.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,133,480.00	6,609,551.00	8,743,031.00	1,372,088.00	6,330,762.00	7,702,850.00	-11.9%
TOTAL, REVENUES			291,968,965.00	164,387,021.00	456,355,986.00	313,153,842.00	89,173,845.00	402,327,687.00	-11.8%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	72,457,411.00	28,359,211.00	100,816,622.00	83,653,172.00	20,298,605.00	103,951,777.00	3.1%
Certificated Pupil Support Salaries		1200	9,549,301.00	4,491,852.00	14,041,153.00	13,356,519.00	2,449,197.00	15,805,716.00	12.6%
Certificated Supervisors' and Administrators' Salaries		1300	12,541,667.00	2,235,698.00	14,777,365.00	13,809,422.00	2,303,665.00	16,113,087.00	9.0%
Other Certificated Salaries		1900	7,886,777.00	2,539,267.00	10,426,044.00	1,393,344.00	3,172,989.00	4,566,333.00	-56.2%
TOTAL, CERTIFICATED SALARIES			102,435,156.00	37,626,028.00	140,061,184.00	112,212,457.00	28,224,456.00	140,436,913.00	0.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	4,214,578.00	2,885,508.00	7,100,086.00	4,990,319.00	2,939,734.00	7,930,053.00	11.7%
Classified Support Salaries		2200	14,366,449.00	4,383,862.00	18,750,311.00	15,426,437.00	5,122,632.00	20,549,069.00	9.6%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Classified Supervisors' and Administrators' Salaries		2300	2,793,996.00	295,287.00	3,089,283.00	3,094,032.00	757,303.00	3,851,335.00	24.7%
Clerical, Technical and Office Salaries		2400	10,853,078.00	1,476,064.00	12,329,142.00	12,443,480.00	1,081,544.00	13,525,024.00	9.7%
Other Classified Salaries		2900	10,169,109.00	2,022,922.00	12,192,031.00	4,426,416.00	564,501.00	4,990,917.00	-59.1%
TOTAL, CLASSIFIED SALARIES			42,397,210.00	11,063,643.00	53,460,853.00	40,380,684.00	10,465,714.00	50,846,398.00	-4.9%
EMPLOYEE BENEFITS									
STRS		3101-3102	18,214,827.00	20,053,008.00	38,267,835.00	21,251,972.00	16,384,377.00	37,636,349.00	-1.7%
PERS		3201-3202	8,844,867.00	2,432,465.00	11,277,332.00	10,208,495.00	2,773,169.00	12,981,664.00	15.1%
OASDI/Medicare/Alternative		3301-3302	4,910,233.00	1,376,526.00	6,286,759.00	4,829,450.00	1,229,176.00	6,058,626.00	-3.6%
Health and Welfare Benefits		3401-3402	30,264,382.00	10,618,939.00	40,883,321.00	34,170,470.00	9,555,763.00	43,726,233.00	7.0%
Unemployment Insurance		3501-3502	746,921.00	238,509.00	985,430.00	75,792.00	19,321.00	95,113.00	-90.3%
Workers' Compensation		3601-3602	1,966,995.00	648,461.00	2,615,456.00	1,991,019.00	507,090.00	2,498,109.00	-4.5%
OPEB, Allocated		3701-3702	2,217,592.00	622,060.00	2,839,652.00	2,475,653.00	484,205.00	2,959,858.00	4.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,009,582.00	13,500.00	1,023,082.00	992,645.00	10,277.00	1,002,922.00	-2.0%
TOTAL, EMPLOYEE BENEFITS			68,175,399.00	36,003,468.00	104,178,867.00	75,995,496.00	30,963,378.00	106,958,874.00	2.7%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	3,183,799.00	1,405,862.00	4,589,661.00	3,160,000.00	1,228,763.00	4,388,763.00	-4.4%
Books and Other Reference Materials		4200	108,023.00	919,110.00	1,027,133.00	95,500.00	210,418.00	305,918.00	-70.2%
Materials and Supplies		4300	6,866,625.00	70,995,914.00	77,862,539.00	10,254,441.00	6,122,323.00	16,376,764.00	-79.0%
Noncapitalized Equipment		4400	1,442,586.00	2,595,512.00	4,038,098.00	1,593,690.00	703,855.00	2,297,545.00	-43.1%
Food		4700	0.00	12,120.00	12,120.00	0.00	0.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			11,601,033.00	75,928,518.00	87,529,551.00	15,103,631.00	8,265,359.00	23,368,990.00	-73.3%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	313,149.00	8,652,516.00	8,965,665.00	279,000.00	8,018,042.00	8,297,042.00	-7.5%
Travel and Conferences		5200	737,577.00	877,896.00	1,615,473.00	646,377.00	331,611.00	977,988.00	-39.5%
Dues and Memberships		5300	84,716.00	46,881.00	131,597.00	76,870.00	23,700.00	100,570.00	-23.6%
Insurance		5400 - 5450	2,045,575.00	0.00	2,045,575.00	2,284,320.00	0.00	2,284,320.00	11.7%
Operations and Housekeeping Services		5500	7,965,170.00	0.00	7,965,170.00	7,889,500.00	0.00	7,889,500.00	-1.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,343,650.00	4,503,555.00	6,847,205.00	2,079,337.00	2,007,524.00	4,086,861.00	-40.3%
Transfers of Direct Costs		5710	(1,031,408.00)	1,031,408.00	0.00	(476,504.00)	476,504.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(62,349.00)	0.00	(62,349.00)	(64,584.00)	0.00	(64,584.00)	3.6%
Professional/Consulting Services and Operating Expenditures		5800	10,703,274.00	7,430,495.00	18,133,769.00	9,035,126.00	2,049,118.00	11,084,244.00	-38.9%
Communications		5900	692,848.00	4,209.00	697,057.00	836,465.00	700.00	837,165.00	20.1%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			23,792,202.00	22,546,960.00	46,339,162.00	22,585,907.00	12,907,199.00	35,493,106.00	-23.4%
CAPITAL OUTLAY									
Land		6100	4,500.00	2,203,654.00	2,208,154.00	0.00	0.00	0.00	-100.0%
Land Improvements		6170	250,522.00	3,390,878.00	3,641,400.00	0.00	1,032,000.00	1,032,000.00	-71.7%
Buildings and Improvements of Buildings		6200	2,248,888.00	3,672,665.00	5,921,553.00	0.00	17,183,855.00	17,183,855.00	190.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	2,126,656.00	2,847,980.00	4,974,636.00	0.00	351,000.00	351,000.00	-92.9%
Equipment Replacement		6500	306,083.00	244,413.00	550,496.00	0.00	90,000.00	90,000.00	-83.7%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			4,936,649.00	12,359,590.00	17,296,239.00	0.00	18,656,855.00	18,656,855.00	7.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	3,285,901.00	1,533,470.00	4,819,371.00	3,210,016.00	2,300,000.00	5,510,016.00	14.3%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	51,488.00	0.00	51,488.00	40,069.00	0.00	40,069.00	-22.2%
Other Debt Service - Principal		7439	339,551.00	0.00	339,551.00	350,971.00	0.00	350,971.00	3.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,676,940.00	1,533,470.00	5,210,410.00	3,601,056.00	2,300,000.00	5,901,056.00	13.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(9,428,004.00)	9,428,004.00	0.00	(4,989,646.00)	4,989,646.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(670,834.00)	0.00	(670,834.00)	(795,093.00)	0.00	(795,093.00)	18.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(10,098,838.00)	9,428,004.00	(670,834.00)	(5,784,739.00)	4,989,646.00	(795,093.00)	18.5%
TOTAL, EXPENDITURES			246,915,751.00	206,489,681.00	453,405,432.00	264,094,492.00	116,772,607.00	380,867,099.00	-16.0%
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	30,000.00	0.00	30,000.00	60,000.00	0.00	60,000.00	100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			30,000.00	0.00	30,000.00	60,000.00	0.00	60,000.00	100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	11,000,000.00	0.00	11,000,000.00	23,000,000.00	0.00	23,000,000.00	109.1%
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	5,005,500.00	0.00	5,005,500.00	5,001,375.00	0.00	5,001,375.00	-0.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			16,005,500.00	0.00	16,005,500.00	28,001,375.00	0.00	28,001,375.00	74.9%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	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	10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00	0.0%
(d) TOTAL, USES			10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(22,791,944.00)	22,791,944.00	0.00	(27,598,762.00)	27,598,762.00	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			(22,791,944.00)	22,791,944.00	0.00	(27,598,762.00)	27,598,762.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(38,777,444.00)	22,791,944.00	(15,985,500.00)	(55,550,137.00)	27,598,762.00	(27,951,375.00)	74.9%

Description			Function Codes		Object Codes		2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
							Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES													
1) LCFF Sources		8010-8099	285,145,147.00	0.00	285,145,147.00	307,312,504.00	0.00	307,312,504.00	7.8%				
2) Federal Revenue		8100-8299	0.00	80,090,401.00	80,090,401.00	0.00	39,999,078.00	39,999,078.00	-50.1%				
3) Other State Revenue		8300-8599	4,690,338.00	77,687,069.00	82,377,407.00	4,469,250.00	42,844,005.00	47,313,255.00	-42.6%				
4) Other Local Revenue		8600-8799	2,133,480.00	6,609,551.00	8,743,031.00	1,372,088.00	6,330,762.00	7,702,850.00	-11.9%				
5) TOTAL, REVENUES			291,968,965.00	164,387,021.00	456,355,986.00	313,153,842.00	89,173,845.00	402,327,687.00	-11.8%				
B. EXPENDITURES (Objects 1000-7999)													
1) Instruction	1000-1999		120,026,707.00	144,175,548.00	264,202,255.00	139,281,527.00	57,956,841.00	197,238,368.00	-25.3%				
2) Instruction - Related Services	2000-2999		29,901,069.00	12,755,744.00	42,656,813.00	31,178,733.00	10,911,644.00	42,090,377.00	-1.3%				
3) Pupil Services	3000-3999		29,161,402.00	15,615,125.00	44,776,527.00	34,842,909.00	10,804,009.00	45,646,918.00	1.9%				
4) Ancillary Services	4000-4999		7,426,148.00	3,104,702.00	10,530,850.00	7,537,358.00	3,156,687.00	10,694,045.00	1.5%				
5) Community Services	5000-5999		10,907.00	0.00	10,907.00	0.00	0.00	0.00	-100.0%				
6) Enterprise	6000-6999		347,264.00	0.00	347,264.00	352,251.00	0.00	352,251.00	1.4%				
7) General Administration	7000-7999		25,879,789.00	11,833,918.00	37,713,707.00	18,986,790.00	5,808,263.00	24,795,053.00	-34.3%				
8) Plant Services	8000-8999		30,449,307.00	17,471,174.00	47,920,481.00	28,313,868.00	25,835,163.00	54,149,031.00	13.0%				
9) Other Outgo	9000-9999	Except 7600-7699	3,713,158.00	1,533,470.00	5,246,628.00	3,601,056.00	2,300,000.00	5,901,056.00	12.5%				
10) TOTAL, EXPENDITURES			246,915,751.00	206,489,681.00	453,405,432.00	264,094,492.00	116,772,607.00	380,867,099.00	-16.0%				
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)													
			45,053,214.00	(42,102,660.00)	2,950,554.00	49,059,350.00	(27,598,762.00)	21,460,588.00	627.3%				
D. OTHER FINANCING SOURCES/USES													
1) Interfund Transfers													
a) Transfers In		8900-8929	30,000.00	0.00	30,000.00	60,000.00	0.00	60,000.00	100.0%				
b) Transfers Out		7600-7629	16,005,500.00	0.00	16,005,500.00	28,001,375.00	0.00	28,001,375.00	74.9%				
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	10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00	0.0%				
3) Contributions		8980-8999	(22,791,944.00)	22,791,944.00	0.00	(27,598,762.00)	27,598,762.00	0.00	0.0%				
4) TOTAL, OTHER FINANCING SOURCES/USES			(38,777,444.00)	22,791,944.00	(15,985,500.00)	(55,550,137.00)	27,598,762.00	(27,951,375.00)	74.9%				
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)													
			6,275,770.00	(19,310,716.00)	(13,034,946.00)	(6,490,787.00)	0.00	(6,490,787.00)	-50.2%				
F. FUND BALANCE, RESERVES													
1) Beginning Fund Balance													
a) As of July 1 - Unaudited		9791	88,044,491.00	19,310,716.00	107,355,207.00	94,320,261.00	0.00	94,320,261.00	-12.1%				

Description	Function Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			88,044,491.00	19,310,716.00	107,355,207.00	94,320,261.00	0.00	94,320,261.00	-12.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			88,044,491.00	19,310,716.00	107,355,207.00	94,320,261.00	0.00	94,320,261.00	-12.1%
2) Ending Balance, June 30 (E + F1e)			94,320,261.00	0.00	94,320,261.00	87,829,474.00	0.00	87,829,474.00	-6.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.0%
Stores		9712	618,073.19	0.00	618,073.19	418,222.00	0.00	418,222.00	-32.3%
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	0.00	0.00	0.00	0.00	0.00	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	46,067,496.00	0.00	46,067,496.00	46,067,496.00	0.00	46,067,496.00	0.0%
Concentration Funds for Unduplicated Pupils - Low Income, EL, Foster	0000	9760	13,614,028.00		13,614,028.00			0.00	
Positions moved to ESSER III (3 years)	0000	9760	22,000,000.00		22,000,000.00			0.00	
Unrestricted Lottery - Textbooks RS	1100	9760	10,453,468.00		10,453,468.00			0.00	
Concentration Funds for Unduplicated Pupils - Low Inc. EL, Foster	0000	9760			0.00	13,614,028.00		13,614,028.00	
Positions moved to ESSER III (3 years)	0000	9760			0.00	22,000,000.00		22,000,000.00	
Unrestricted Lottery - Textbooks RS	1100	9760			0.00	10,453,468.00		10,453,468.00	
d) Assigned									
Other Assignments (by Resource/Object)		9780	546,075.00	0.00	546,075.00	546,075.00	0.00	546,075.00	0.0%
- G.A.S.B. 16 Vacation Accrual	0000	9780	546,075.00		546,075.00			0.00	
G.A.S.B. 16 Vacation Accrual	0000	9780			0.00	546,075.00		546,075.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	14,082,627.90	0.00	14,082,627.90	12,266,354.20	0.00	12,266,354.20	-12.9%
Unassigned/Unappropriated Amount		9790	32,955,988.91	0.00	32,955,988.91	28,481,326.80	0.00	28,481,326.80	-13.6%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 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	15,450.00	0.00	-100.0%
5) TOTAL, REVENUES			15,450.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	104,953.00	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			104,953.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(89,503.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(89,503.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	829,490.00	739,987.00	-10.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			829,490.00	739,987.00	-10.8%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			829,490.00	739,987.00	-10.8%
2) Ending Balance, June 30 (E + F1e)			739,987.00	739,987.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	739,987.00	739,987.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	108,569.90		
1) Fair Value Adjustment to Cash in County Treasury		9111	(3,616.62)		
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) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			104,953.28		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G10 + H2) - (I6 + J2)			104,953.28		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	15,450.00	0.00	-100.0%
TOTAL, REVENUES			15,450.00	0.00	-100.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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%
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	104,953.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			104,953.00	0.00	-100.0%
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%
Subscription Assets		6700	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			104,953.00	0.00	-100.0%
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%
Proceeds from SBITAs		8974	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%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
(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	2022-23 Estimated Actuals	2023-24 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	15,450.00	0.00	-100.0%
5) TOTAL, REVENUES			15,450.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		104,953.00	0.00	-100.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		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			104,953.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(89,503.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(89,503.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	829,490.00	739,987.00	-10.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			829,490.00	739,987.00	-10.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			829,490.00	739,987.00	-10.8%
2) Ending Balance, June 30 (E + F1e)			739,987.00	739,987.00	0.0%
Components of Ending Fund Balance					

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 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	739,987.00	739,987.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	405,820.00	405,820.00	0.0%
3) Other State Revenue		8300-8599	1,240,550.00	1,199,685.00	-3.3%
4) Other Local Revenue		8600-8799	138,622.00	135,823.00	-2.0%
5) TOTAL, REVENUES			1,784,992.00	1,741,328.00	-2.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	483,991.00	564,796.00	16.7%
2) Classified Salaries		2000-2999	279,937.00	309,644.00	10.6%
3) Employee Benefits		3000-3999	395,945.00	422,151.00	6.6%
4) Books and Supplies		4000-4999	465,988.00	147,310.00	-68.4%
5) Services and Other Operating Expenditures		5000-5999	382,664.00	282,626.00	-26.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	10,766.00	14,801.00	37.5%
9) TOTAL, EXPENDITURES			2,019,291.00	1,741,328.00	-13.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(234,299.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(234,299.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	536,299.00	302,000.00	-43.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			536,299.00	302,000.00	-43.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			536,299.00	302,000.00	-43.7%
2) Ending Balance, June 30 (E + F1e)			302,000.00	302,000.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,000.00	2,000.00	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	300,000.00	300,000.00	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	300,061.50		
1) Fair Value Adjustment to Cash in County Treasury		9111	(11,160.13)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	2,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	210.00		
4) Due from Grantor Government		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			291,111.37		
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	1.17		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	70,000.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			70,001.17		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			221,110.20		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	405,820.00	405,820.00	0.0%
TOTAL, FEDERAL REVENUE			405,820.00	405,820.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	23,160.00	0.00	-100.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	1,129,208.00	1,129,208.00	0.0%
All Other State Revenue	All Other	8590	88,182.00	70,477.00	-20.1%
TOTAL, OTHER STATE REVENUE			1,240,550.00	1,199,685.00	-3.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	915.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	9,447.00	0.00	-100.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	128,260.00	135,823.00	5.9%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			138,622.00	135,823.00	-2.0%
TOTAL, REVENUES			1,784,992.00	1,741,328.00	-2.4%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	335,543.00	412,109.00	22.8%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	137,814.00	141,187.00	2.4%
Other Certificated Salaries		1900	10,634.00	11,500.00	8.1%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CERTIFICATED SALARIES			483,991.00	564,796.00	16.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	65,103.00	98,303.00	51.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	190,758.00	195,957.00	2.7%
Other Classified Salaries		2900	24,076.00	15,384.00	-36.1%
TOTAL, CLASSIFIED SALARIES			279,937.00	309,644.00	10.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	135,681.00	132,952.00	-2.0%
PERS		3201-3202	63,350.00	82,186.00	29.7%
OASDI/Medicare/Alternative		3301-3302	28,884.00	33,054.00	14.4%
Health and Welfare Benefits		3401-3402	144,222.00	154,261.00	7.0%
Unemployment Insurance		3501-3502	3,802.00	436.00	-88.5%
Workers' Compensation		3601-3602	10,247.00	11,449.00	11.7%
OPEB, Allocated		3701-3702	9,759.00	7,813.00	-19.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			395,945.00	422,151.00	6.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	335,888.00	97,310.00	-71.0%
Noncapitalized Equipment		4400	130,100.00	50,000.00	-61.6%
TOTAL, BOOKS AND SUPPLIES			465,988.00	147,310.00	-68.4%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	8,385.00	0.00	-100.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	2,848.00	0.00	-100.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	268,649.00	247,256.00	-8.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	904.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	101,878.00	35,370.00	-65.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			382,664.00	282,626.00	-26.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	10,766.00	14,801.00	37.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			10,766.00	14,801.00	37.5%
TOTAL, EXPENDITURES			2,019,291.00	1,741,328.00	-13.8%
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					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	405,820.00	405,820.00	0.0%
3) Other State Revenue		8300-8599	1,240,550.00	1,199,685.00	-3.3%
4) Other Local Revenue		8600-8799	138,622.00	135,823.00	-2.0%
5) TOTAL, REVENUES			1,784,992.00	1,741,328.00	-2.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,033,346.00	724,005.00	-29.9%
2) Instruction - Related Services	2000-2999		565,997.00	568,415.00	0.4%
3) Pupil Services	3000-3999		68,333.00	73,408.00	7.4%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		10,766.00	14,801.00	37.5%
8) Plant Services	8000-8999		340,849.00	360,699.00	5.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,019,291.00	1,741,328.00	-13.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(234,299.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(234,299.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	536,299.00	302,000.00	-43.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			536,299.00	302,000.00	-43.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			536,299.00	302,000.00	-43.7%
2) Ending Balance, June 30 (E + F1e)			302,000.00	302,000.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,000.00	2,000.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	300,000.00	300,000.00	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%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 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	3,917,406.00	3,489,802.00	-10.9%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			3,917,406.00	3,489,802.00	-10.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	982,281.00	954,151.00	-2.9%
2) Classified Salaries		2000-2999	857,532.00	806,427.00	-6.0%
3) Employee Benefits		3000-3999	1,179,494.00	1,147,815.00	-2.7%
4) Books and Supplies		4000-4999	871,241.00	139,242.00	-84.0%
5) Services and Other Operating Expenditures		5000-5999	77,181.00	138,190.00	79.0%
6) Capital Outlay		6000-6999	287,404.00	4,900.00	-98.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	224,961.00	299,077.00	32.9%
9) TOTAL, EXPENDITURES			4,480,094.00	3,489,802.00	-22.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(562,688.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(562,688.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	562,688.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			562,688.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			562,688.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		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	866,387.05		
1) Fair Value Adjustment to Cash in County Treasury		9111	(40,302.36)		
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	112,112.16		
4) Due from Grantor Government		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			938,196.85		
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	4.46		
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			4.46		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			938,192.39		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	3,430,775.00	3,430,755.00	0.0%
All Other State Revenue	All Other	8590	486,631.00	59,047.00	-87.9%
TOTAL, OTHER STATE REVENUE			3,917,406.00	3,489,802.00	-10.9%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			3,917,406.00	3,489,802.00	-10.9%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	855,270.00	825,419.00	-3.5%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	123,969.00	127,532.00	2.9%
Other Certificated Salaries		1900	3,042.00	1,200.00	-60.6%
TOTAL, CERTIFICATED SALARIES			982,281.00	954,151.00	-2.9%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	657,467.00	677,159.00	3.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	108,997.00	63,903.00	-41.4%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Other Classified Salaries		2900	91,068.00	65,365.00	-28.2%
TOTAL, CLASSIFIED SALARIES			857,532.00	806,427.00	-6.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	242,673.00	221,414.00	-8.8%
PERS		3201-3202	179,499.00	185,755.00	3.5%
OASDI/Medicare/Alternative		3301-3302	87,430.00	81,730.00	-6.5%
Health and Welfare Benefits		3401-3402	611,925.00	612,362.00	0.1%
Unemployment Insurance		3501-3502	9,175.00	879.00	-90.4%
Workers' Compensation		3601-3602	24,942.00	23,066.00	-7.5%
OPEB, Allocated		3701-3702	23,850.00	22,609.00	-5.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,179,494.00	1,147,815.00	-2.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	11,600.00	7,000.00	-39.7%
Materials and Supplies		4300	846,235.00	118,742.00	-86.0%
Noncapitalized Equipment		4400	13,406.00	13,500.00	0.7%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			871,241.00	139,242.00	-84.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	9,703.00	9,000.00	-7.2%
Dues and Memberships		5300	300.00	300.00	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	17,920.00	25,050.00	39.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	7,661.00	10,800.00	41.0%
Professional/Consulting Services and Operating Expenditures		5800	40,763.00	90,940.00	123.1%
Communications		5900	834.00	2,100.00	151.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			77,181.00	138,190.00	79.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	287,404.00	4,900.00	-98.3%
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%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			287,404.00	4,900.00	-98.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	224,961.00	299,077.00	32.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			224,961.00	299,077.00	32.9%
TOTAL, EXPENDITURES			4,480,094.00	3,489,802.00	-22.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 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	3,917,406.00	3,489,802.00	-10.9%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			3,917,406.00	3,489,802.00	-10.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		3,371,692.00	2,711,329.00	-19.6%
2) Instruction - Related Services	2000-2999		580,138.00	450,496.00	-22.3%
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		224,961.00	299,077.00	32.9%
8) Plant Services	8000-8999		303,303.00	28,900.00	-90.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,480,094.00	3,489,802.00	-22.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(562,688.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(562,688.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	562,688.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			562,688.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			562,688.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		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%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	15,319,137.00	14,289,898.00	-6.7%
3) Other State Revenue		8300-8599	3,544,482.00	3,947,248.00	11.4%
4) Other Local Revenue		8600-8799	143,188.00	125,039.00	-12.7%
5) TOTAL, REVENUES			19,006,807.00	18,362,185.00	-3.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,271,657.00	4,464,695.00	4.5%
3) Employee Benefits		3000-3999	3,018,331.00	3,214,514.00	6.5%
4) Books and Supplies		4000-4999	9,290,841.00	8,078,702.00	-13.0%
5) Services and Other Operating Expenditures		5000-5999	928,911.00	869,692.00	-6.4%
6) Capital Outlay		6000-6999	1,946,799.00	1,253,367.00	-35.6%
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	435,107.00	481,215.00	10.6%
9) TOTAL, EXPENDITURES			19,891,646.00	18,362,185.00	-7.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(884,839.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(884,839.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,698,881.00	4,814,042.00	-15.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,698,881.00	4,814,042.00	-15.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,698,881.00	4,814,042.00	-15.5%
2) Ending Balance, June 30 (E + F1e)			4,814,042.00	4,814,042.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	3,140.00	3,140.00	0.0%
Stores		9712	1,551,661.59	1,199,828.91	-22.7%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,259,240.41	3,611,073.09	10.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,883,488.39		
1) Fair Value Adjustment to Cash in County Treasury		9111	(116,867.77)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	3,140.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,396,625.37		
4) Due from Grantor Government		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	1,551,661.59		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			7,718,047.58		
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	234.55		
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			234.55		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			7,717,813.03		
FEDERAL REVENUE					
Child Nutrition Programs		8220	15,319,137.00	14,289,898.00	-6.7%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			15,319,137.00	14,289,898.00	-6.7%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	3,544,482.00	3,947,248.00	11.4%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,544,482.00	3,947,248.00	11.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	96,933.00	96,933.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	24,915.00	12,474.00	-49.9%
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	21,340.00	15,632.00	-26.7%
TOTAL, OTHER LOCAL REVENUE			143,188.00	125,039.00	-12.7%
TOTAL, REVENUES			19,006,807.00	18,362,185.00	-3.4%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	3,518,992.00	3,642,322.00	3.5%
Classified Supervisors' and Administrators' Salaries		2300	538,149.00	567,911.00	5.5%
Clerical, Technical and Office Salaries		2400	214,516.00	254,462.00	18.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			4,271,657.00	4,464,695.00	4.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	31.00	0.00	-100.0%
PERS		3201-3202	955,392.00	1,083,008.00	13.4%
OASDI/Medicare/Alternative		3301-3302	323,815.00	338,008.00	4.4%
Health and Welfare Benefits		3401-3402	1,595,731.00	1,669,078.00	4.6%
Unemployment Insurance		3501-3502	21,188.00	2,203.00	-89.6%
Workers' Compensation		3601-3602	57,560.00	58,058.00	0.9%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
OPEB, Allocated		3701-3702	55,529.00	57,889.00	4.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	9,085.00	6,270.00	-31.0%
TOTAL, EMPLOYEE BENEFITS			3,018,331.00	3,214,514.00	6.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	947,896.00	898,696.00	-5.2%
Noncapitalized Equipment		4400	160,930.00	163,603.00	1.7%
Food		4700	8,182,015.00	7,016,403.00	-14.2%
TOTAL, BOOKS AND SUPPLIES			9,290,841.00	8,078,702.00	-13.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	8,975.00	10,475.00	16.7%
Dues and Memberships		5300	4,219.00	5,500.00	30.4%
Insurance		5400-5450	15,622.00	15,622.00	0.0%
Operations and Housekeeping Services		5500	197,949.00	195,949.00	-1.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	271,207.00	271,207.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	53,784.00	53,784.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	377,155.00	317,155.00	-15.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			928,911.00	869,692.00	-6.4%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	1,946,799.00	1,253,367.00	-35.6%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,946,799.00	1,253,367.00	-35.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	435,107.00	481,215.00	10.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			435,107.00	481,215.00	10.6%
TOTAL, EXPENDITURES			19,891,646.00	18,362,185.00	-7.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
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%
Proceeds from SBITAs		8974	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%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	15,319,137.00	14,289,898.00	-6.7%
3) Other State Revenue		8300-8599	3,544,482.00	3,947,248.00	11.4%
4) Other Local Revenue		8600-8799	143,188.00	125,039.00	-12.7%
5) TOTAL, REVENUES			19,006,807.00	18,362,185.00	-3.4%
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		18,791,635.00	17,213,085.00	-8.4%
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		435,107.00	481,215.00	10.6%
8) Plant Services	8000-8999		664,904.00	667,885.00	0.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			19,891,646.00	18,362,185.00	-7.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(884,839.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(884,839.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,698,881.00	4,814,042.00	-15.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,698,881.00	4,814,042.00	-15.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,698,881.00	4,814,042.00	-15.5%
2) Ending Balance, June 30 (E + F1e)			4,814,042.00	4,814,042.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	3,140.00	3,140.00	0.0%
Stores		9712	1,551,661.59	1,199,828.91	-22.7%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,259,240.41	3,611,073.09	10.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 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	300,512.00	350,000.00	16.5%
5) TOTAL, REVENUES			300,512.00	350,000.00	16.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	20,000.00	0.00	-100.0%
6) Capital Outlay		6000-6999	8,537,806.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,557,806.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(8,257,294.00)	350,000.00	-104.2%
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	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)			(8,257,294.00)	350,000.00	-104.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	39,375,577.00	31,118,283.00	-21.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			39,375,577.00	31,118,283.00	-21.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			39,375,577.00	31,118,283.00	-21.0%
2) Ending Balance, June 30 (E + F1e)			31,118,283.00	31,468,283.00	1.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	31,118,283.00	31,468,283.00	1.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	40,031,962.60		
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,591,197.03)		
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		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			38,440,765.57		
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	1,280.00		
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			1,280.00		
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 (G10 + H2) - (I6 + J2)			38,439,485.57		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	300,512.00	350,000.00	16.5%
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			300,512.00	350,000.00	16.5%
TOTAL, REVENUES			300,512.00	350,000.00	16.5%
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%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	20,000.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			20,000.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	209,503.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	8,328,303.00	0.00	-100.0%
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%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			8,537,806.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
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			8,557,806.00	0.00	-100.0%
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: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 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	300,512.00	350,000.00	16.5%
5) TOTAL, REVENUES			300,512.00	350,000.00	16.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		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		8,557,806.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			8,557,806.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(8,257,294.00)	350,000.00	-104.2%
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	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)			(8,257,294.00)	350,000.00	-104.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	39,375,577.00	31,118,283.00	-21.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			39,375,577.00	31,118,283.00	-21.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			39,375,577.00	31,118,283.00	-21.0%
2) Ending Balance, June 30 (E + F1e)			31,118,283.00	31,468,283.00	1.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	31,118,283.00	31,468,283.00	1.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 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	3,736,180.00	3,729,515.00	-0.2%
5) TOTAL, REVENUES			3,736,180.00	3,729,515.00	-0.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	20,000.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	23,600.00	0.00	-100.0%
6) Capital Outlay		6000-6999	5,641,882.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,685,482.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,949,302.00)	3,729,515.00	-291.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,212,411.00	1,237,515.00	2.1%
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			(1,212,411.00)	(1,237,515.00)	2.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,161,713.00)	2,492,000.00	-178.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,315,976.00	3,154,263.00	-50.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,315,976.00	3,154,263.00	-50.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,315,976.00	3,154,263.00	-50.1%
2) Ending Balance, June 30 (E + F1e)			3,154,263.00	5,646,263.00	79.0%
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	3,154,263.00	5,646,263.00	79.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	7,769,350.66		
1) Fair Value Adjustment to Cash in County Treasury		9111	(258,083.00)		
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		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			7,511,267.66		
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 (G10 + H2) - (I6 + J2)			7,511,267.66		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	1,183,204.00	1,177,515.00	-0.5%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	52,976.00	52,000.00	-1.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	2,500,000.00	2,500,000.00	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			3,736,180.00	3,729,515.00	-0.2%
TOTAL, REVENUES			3,736,180.00	3,729,515.00	-0.2%
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%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	20,000.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			20,000.00	0.00	-100.0%
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	23,600.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			23,600.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	5,567,896.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	73,986.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			5,641,882.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
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			5,685,482.00	0.00	-100.0%
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: 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	1,212,411.00	1,237,515.00	2.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,212,411.00	1,237,515.00	2.1%
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					

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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%
Proceeds from SBITAs		8974	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)			(1,212,411.00)	(1,237,515.00)	2.1%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 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	3,736,180.00	3,729,515.00	-0.2%
5) TOTAL, REVENUES			3,736,180.00	3,729,515.00	-0.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		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		18,600.00	0.00	-100.0%
8) Plant Services	8000-8999		5,666,882.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,685,482.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(1,949,302.00)	3,729,515.00	-291.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,212,411.00	1,237,515.00	2.1%
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			(1,212,411.00)	(1,237,515.00)	2.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(3,161,713.00)	2,492,000.00	-178.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,315,976.00	3,154,263.00	-50.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,315,976.00	3,154,263.00	-50.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,315,976.00	3,154,263.00	-50.1%
2) Ending Balance, June 30 (E + F1e)			3,154,263.00	5,646,263.00	79.0%
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	3,154,263.00	5,646,263.00	79.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 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	9,059,218.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	413,955.00	500,000.00	20.8%
5) TOTAL, REVENUES			9,473,173.00	500,000.00	-94.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	7,031.00	0.00	-100.0%
6) Capital Outlay		6000-6999	30,522,101.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			30,529,132.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(21,055,959.00)	500,000.00	-102.4%
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)			(21,055,959.00)	500,000.00	-102.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	52,982,391.00	31,926,432.00	-39.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			52,982,391.00	31,926,432.00	-39.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			52,982,391.00	31,926,432.00	-39.7%
2) Ending Balance, June 30 (E + F1e)			31,926,432.00	32,426,432.00	1.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	31,512,477.00	31,512,477.00	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	413,955.00	913,955.00	120.8%
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	54,587,461.71		
1) Fair Value Adjustment to Cash in County Treasury		9111	(2,140,993.55)		
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		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			52,446,468.16		
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	354.47		
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			354.47		
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 (G10 + H2) - (I6 + J2)			52,446,113.69		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	9,059,218.00	0.00	-100.0%
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			9,059,218.00	0.00	-100.0%
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	413,955.00	500,000.00	20.8%
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			413,955.00	500,000.00	20.8%
TOTAL, REVENUES			9,473,173.00	500,000.00	-94.7%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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	7,031.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,031.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	30,417,840.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	104,261.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			30,522,101.00	0.00	-100.0%
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			30,529,132.00	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
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%
Proceeds from SBITAs		8974	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%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 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	9,059,218.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	413,955.00	500,000.00	20.8%
5) TOTAL, REVENUES			9,473,173.00	500,000.00	-94.7%
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		30,529,132.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			30,529,132.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(21,055,959.00)	500,000.00	-102.4%
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)			(21,055,959.00)	500,000.00	-102.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	52,982,391.00	31,926,432.00	-39.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			52,982,391.00	31,926,432.00	-39.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			52,982,391.00	31,926,432.00	-39.7%
2) Ending Balance, June 30 (E + F1e)			31,926,432.00	32,426,432.00	1.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	31,512,477.00	31,512,477.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	413,955.00	913,955.00	120.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 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	398,510.00	408,000.00	2.4%
5) TOTAL, REVENUES			398,510.00	408,000.00	2.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	34,835.00	0.00	-100.0%
6) Capital Outlay		6000-6999	12,053,029.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			12,087,864.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(11,689,354.00)	408,000.00	-103.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	11,000,000.00	23,000,000.00	109.1%
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			11,000,000.00	23,000,000.00	109.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(689,354.00)	23,408,000.00	-3,495.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	48,831,332.00	48,141,978.00	-1.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			48,831,332.00	48,141,978.00	-1.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			48,831,332.00	48,141,978.00	-1.4%
2) Ending Balance, June 30 (E + F1e)			48,141,978.00	71,549,978.00	48.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,449,611.00	5,449,611.00	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	42,692,367.00	66,100,367.00	54.8%
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	49,244,916.03		
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,983,212.21)		
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		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			47,261,703.82		
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	6,799.70		
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			6,799.70		
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 (G10 + H2) - (I6 + J2)			47,254,904.12		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	371,405.00	408,000.00	9.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	27,105.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			398,510.00	408,000.00	2.4%
TOTAL, REVENUES			398,510.00	408,000.00	2.4%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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	11,700.00	0.00	-100.0%
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	23,135.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			34,835.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	2,291,270.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	9,700,758.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	54,946.00	0.00	-100.0%
Equipment Replacement		6500	6,055.00	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			12,053,029.00	0.00	-100.0%
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			12,087,864.00	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: Special Reserve Fund From: General Fund/CSSF		8912	11,000,000.00	23,000,000.00	109.1%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			11,000,000.00	23,000,000.00	109.1%
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	0.0%
(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%
Proceeds from SBITAs		8974	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					

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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)			11,000,000.00	23,000,000.00	109.1%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 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	398,510.00	408,000.00	2.4%
5) TOTAL, REVENUES			398,510.00	408,000.00	2.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		12,087,864.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			12,087,864.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(11,689,354.00)	408,000.00	-103.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	11,000,000.00	23,000,000.00	109.1%
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			11,000,000.00	23,000,000.00	109.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(689,354.00)	23,408,000.00	-3,495.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	48,831,332.00	48,141,978.00	-1.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			48,831,332.00	48,141,978.00	-1.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			48,831,332.00	48,141,978.00	-1.4%
2) Ending Balance, June 30 (E + F1e)			48,141,978.00	71,549,978.00	48.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,449,611.00	5,449,611.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	42,692,367.00	66,100,367.00	54.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 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	84,834.15	84,834.15	0.0%
4) Other Local Revenue		8600-8799	9,837,703.00	9,837,703.00	0.0%
5) TOTAL, REVENUES			9,922,537.15	9,922,537.15	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	11,340,580.85	11,190,562.52	-1.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			11,340,580.85	11,190,562.52	-1.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,418,043.70)	(1,268,025.37)	-10.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,418,043.70)	(1,268,025.37)	-10.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,193,233.52	8,775,189.82	-13.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,193,233.52	8,775,189.82	-13.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,193,233.52	8,775,189.82	-13.9%
2) Ending Balance, June 30 (E + F1e)			8,775,189.82	7,507,164.45	-14.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	8,775,189.82	7,507,164.45	-14.5%
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	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) 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 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	84,834.15	84,834.15	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			84,834.15	84,834.15	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	9,248,026.00	9,248,026.00	0.0%
Unsecured Roll		8612	589,677.00	589,677.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,837,703.00	9,837,703.00	0.0%
TOTAL, REVENUES			9,922,537.15	9,922,537.15	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	4,578,251.00	4,375,372.35	-4.4%
Bond Interest and Other Service Charges		7434	6,762,329.85	6,815,190.17	0.8%
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)			11,340,580.85	11,190,562.52	-1.3%
TOTAL, EXPENDITURES			11,340,580.85	11,190,562.52	-1.3%
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					
From: Bond Interest and Redemption Fund To: General Fund		7614	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 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	84,834.15	84,834.15	0.0%
4) Other Local Revenue		8600-8799	9,837,703.00	9,837,703.00	0.0%
5) TOTAL, REVENUES			9,922,537.15	9,922,537.15	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	11,340,580.85	11,190,562.52	-1.3%
10) TOTAL, EXPENDITURES			11,340,580.85	11,190,562.52	-1.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(1,418,043.70)	(1,268,025.37)	-10.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(1,418,043.70)	(1,268,025.37)	-10.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,193,233.52	8,775,189.82	-13.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,193,233.52	8,775,189.82	-13.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,193,233.52	8,775,189.82	-13.9%
2) Ending Balance, June 30 (E + F1e)			8,775,189.82	7,507,164.45	-14.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	8,775,189.82	7,507,164.45	-14.5%
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%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,845.00	10,000.00	13.1%
5) TOTAL, REVENUES			8,845.00	10,000.00	13.1%
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) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	6,187,911.00	6,178,890.00	-0.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,187,911.00	6,178,890.00	-0.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,179,066.00)	(6,168,890.00)	-0.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	6,187,911.00	6,178,890.00	-0.1%
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			6,187,911.00	6,178,890.00	-0.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			8,845.00	10,000.00	13.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	726,120.00	734,965.00	1.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			726,120.00	734,965.00	1.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			726,120.00	734,965.00	1.2%
2) Ending Balance, June 30 (E + F1e)			734,965.00	744,965.00	1.4%
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	610,277.00	620,277.00	1.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	124,688.00	124,688.00	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	767,137.20		
1) Fair Value Adjustment to Cash in County Treasury		9111	(29,340.82)		
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		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			737,796.38		
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 (G10 + H2) - (I6 + J2)			737,796.38		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	8,845.00	10,000.00	13.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,845.00	10,000.00	13.1%
TOTAL, REVENUES			8,845.00	10,000.00	13.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	4,077,911.00	3,978,890.00	-2.4%
Other Debt Service - Principal		7439	2,110,000.00	2,200,000.00	4.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			6,187,911.00	6,178,890.00	-0.1%
TOTAL, EXPENDITURES			6,187,911.00	6,178,890.00	-0.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	6,187,911.00	6,178,890.00	-0.1%
(a) TOTAL, INTERFUND TRANSFERS IN			6,187,911.00	6,178,890.00	-0.1%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
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%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			6,187,911.00	6,178,890.00	-0.1%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,845.00	10,000.00	13.1%
5) TOTAL, REVENUES			8,845.00	10,000.00	13.1%
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		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	6,187,911.00	6,178,890.00	-0.1%
10) TOTAL, EXPENDITURES			6,187,911.00	6,178,890.00	-0.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(6,179,066.00)	(6,168,890.00)	-0.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	6,187,911.00	6,178,890.00	-0.1%
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			6,187,911.00	6,178,890.00	-0.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			8,845.00	10,000.00	13.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	726,120.00	734,965.00	1.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			726,120.00	734,965.00	1.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			726,120.00	734,965.00	1.2%
2) Ending Balance, June 30 (E + F1e)			734,965.00	744,965.00	1.4%
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	610,277.00	620,277.00	1.6%
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	124,688.00	124,688.00	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%

Description	2022-23 Estimated Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	18,493.74	18,493.74	19,145.67	18,583.74	18,583.74	18,901.35
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	18,493.74	18,493.74	19,145.67	18,583.74	18,583.74	18,901.35
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	216.59	216.59	216.59	216.59	216.59	216.59
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	10.44	10.44	10.44	10.44	10.44	10.44
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)	227.03	227.03	227.03	227.03	227.03	227.03
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	18,720.77	18,720.77	19,372.70	18,810.77	18,810.77	19,128.38
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2022-23 Estimated Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2022-23 Estimated Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.00

**Madera Unified
Madera County**

July 1 Budget
2023-24 Budget

[illegible]

Cash flow Worksheet - Budget Year (1)

Estimated through the Month of:							Object	March	April	May	June	Accruals	Adjustments	Total	Budget
A. BEGINNING CASH								62,903,332.70	83,831,526.26	75,336,401.32	66,841,276.38				
B. RECEIPTS															
LCFF Revenue Sources															
Principal Apportionment								25,090,381.80	25,090,381.80	25,090,381.80	25,090,381.80			278,782,020.00	278,782,020.00
Property Taxes								7,595,235.25			7,595,235.25			30,380,941.00	30,380,941.00
Miscellaneous Funds								-154,204.75	-154,204.75	-154,204.75	-154,204.75			-1,850,457.00	-1,850,457.00
Federal Revenues								9,999,769.50			9,999,769.50			39,999,078.00	39,999,078.00
Other State Revenues								11,828,313.75			11,828,313.75			47,313,255.00	47,313,255.00
Other Local Revenues								641,904.17	641,904.17	641,904.17			-0.04	7,702,850.00	7,702,850.00
Interfund Transfers In											60,000.00			60,000.00	60,000.00
All Other Financing Sources														0.00	
TOTAL RECEIPTS								55,001,399.72	25,578,081.22	25,578,081.22	55,061,399.72	0.00		402,387,687.00	402,387,687.00
C. DISBURSEMENTS															
Certificated Salaries								11,703,076.08	11,703,076.08	11,703,076.08	11,703,076.08		0.04	140,436,913.00	140,436,913.00
Classified Salaries								4,237,199.83	4,237,199.83	4,237,199.83	4,237,199.83		-0.04	50,846,397.92	50,846,398.00
Employee Benefits								8,913,239.50	8,913,239.50	8,913,239.50	8,913,239.50			106,958,874.00	106,958,874.00
Books and Supplies								1,947,415.83	1,947,415.83	1,947,415.83	1,947,415.83			23,368,989.96	23,368,990.00
Services								2,957,758.83	2,957,758.83	2,957,758.83	2,957,758.83			35,493,105.96	35,493,106.00
Capital Outlay								1,554,737.92	1,554,737.92	1,554,737.92	1,554,737.92		0.04	18,656,855.08	18,656,855.00
Other Outgo								425,496.92	425,496.92	425,496.92	425,496.92			5,105,963.04	5,105,963.00
Interfund Transfers Out								2,333,447.92	2,333,447.92	2,333,447.92	2,333,447.92		0.04	28,001,375.08	28,001,375.00
All Other Financing Uses								833.33	833.33	833.33	833.33		0.04	10,000.00	10,000.00
TOTAL DISBURSEMENTS								34,073,206.16	34,073,206.16	34,073,206.16	34,073,206.16	0.00		408,878,474.04	408,878,474.00
D. BALANCE SHEET ITEMS															
Assets and Deferred Outflows															
Cash Not In Treasury														0.00	
Accounts Receivable														0.00	
Due From Other Funds														0.00	
Stores														0.00	
Prepaid Expenditures														0.00	
Other Current Assets														0.00	
Deferred Outflows of Resrcls														0.00	
SUBTOTAL ASSETS								0.00	0.00	0.00	0.00	0.00		0.00	
Liabilities and Deferred Inflows															
Accounts Payable														0.00	
Due To Other Funds														0.00	
Current Loans														0.00	
Unearned Revenues														0.00	
Deferred Inflows of Resrcls														0.00	
Undefined Objects														0.00	
SUBTOTAL LIABILITIES								0.00	0.00	0.00	0.00	0.00		0.00	
Non-operating															
Suspense Clearing														0.00	
TOTAL BALANCE SHEET ITEMS								0.00	0.00	0.00	0.00	0.00		0.00	
E. NET INCREASE/DECREASE B - C + D								20,928,193.56	-8,495,124.94	-8,495,124.94	20,988,193.56			-6,490,787.04	-6,490,787.00
F. ENDING CASH (A + E)								83,831,526.26	75,336,401.32	66,841,276.38	87,829,469.94				
G. Ending Cash, Plus Cash Accruals and Adjustments											87,829,469.94				

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

20 65243 0000000
Form CEA
E8BGJYW1NM(2023-24)

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	140,061,184.00	301	0.00	303	140,061,184.00	305	17,594.00		307	140,043,590.00	309
2000 - Classified Salaries	53,460,853.00	311	75,939.00	313	53,384,914.00	315	4,094,321.00		317	49,290,593.00	319
3000 - Employee Benefits	104,178,867.00	321	2,868,100.00	323	101,310,767.00	325	2,813,310.00		327	98,497,457.00	329
4000 - Books, Supplies Equip Replace. (6500)	88,080,047.00	331	129,263.00	333	87,950,784.00	335	10,217,900.00		337	77,732,884.00	339
5000 - Services. . & 7300 - Indirect Costs	45,668,328.00	341	315,578.00	343	45,352,750.00	345	3,135,449.00		347	42,217,301.00	349
TOTAL					428,060,399.00	365	TOTAL			407,781,825.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011.	1100	375
2. Salaries of Instructional Aides Per EC 41011.	2100	380
3. STRS.	3101 & 3102	382
4. PERS.	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	385
7. Unemployment Insurance.	3501 & 3502	390
8. Workers' Compensation Insurance.	3601 & 3602	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00
10. Other Benefits (EC 22310).	3901 & 3902	610,486.00

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).	164,209,448.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).	30,516.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		396
14. TOTAL SALARIES AND BENEFITS.	164,178,932.00	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.	40.26%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%	
2. Percentage spent by this district (Part II, Line 15)	40.26%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	14.74%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	407,781,825.00	
5. Deficiency Amount (Part III, Line 3 times Line 4)	60,107,041.01	

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

Budget, July 1
2023-24 Budget
GENERAL FUND
Current Expense Formula/Minimum Classroom
Compensation

20 65243 0000000
Form CEB
E8BGJYW1NM(2023-24)

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	140,436,913.00	301	0.00	303	140,436,913.00	305	14,940.00		307	140,421,973.00	309
2000 - Classified Salaries	50,846,398.00	311	43,500.00	313	50,802,898.00	315	4,049,748.00		317	46,753,150.00	319
3000 - Employee Benefits	106,958,874.00	321	2,985,153.00	323	103,973,721.00	325	3,136,727.00		327	100,836,994.00	329
4000 - Books, Supplies Equip Replace. (6500)	23,458,990.00	331	0.00	333	23,458,990.00	335	7,238,283.00		337	16,220,707.00	339
5000 - Services . . & 7300 - Indirect Costs	34,698,013.00	341	0.00	343	34,698,013.00	345	3,402,449.00		347	31,295,564.00	349
TOTAL					353,370,535.00	365	TOTAL			335,528,388.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011.	1100	375
2. Salaries of Instructional Aides Per EC 41011.	2100	380
3. STRS.	3101 & 3102	382
4. PERS.	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	385
7. Unemployment Insurance.	3501 & 3502	390
8. Workers' Compensation Insurance.	3601 & 3602	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00
10. Other Benefits (EC 22310).	3901 & 3902	609,976.00

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).	168,333,740.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).	22,043.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		396
14. TOTAL SALARIES AND BENEFITS.	168,311,697.00	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.	50.16%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%	
2. Percentage spent by this district (Part II, Line 15)	50.16%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	4.84%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	335,528,388.00	
5. Deficiency Amount (Part III, Line 3 times Line 4)	16,239,573.98	

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

Budget, July 1
2022-23 Estimated Actuals
Every Student Succeeds Act Maintenance of Effort
Expenditures

Section I - Expenditures	Funds 01, 09, and 62			2022-23 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	469,420,932.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	80,134,371.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	10,907.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	12,417,016.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	427,257.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	16,005,500.00
6. All Other Financing Uses	All	9100, 9200	7699, 7651	10,000.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				28,870,680.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	884,839.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				361,300,720.00
Section II - Expenditures Per ADA				2022-23 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				18,720.77
B. Expenditures per ADA (Line I.E divided by Line II.A)				19,299.46

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.)	249,595,691.28	13,937.73
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	249,595,691.28	13,937.73
B. Required effort (Line A.2 times 90%)	224,636,122.15	12,543.96
C. Current year expenditures (Line I.E and Line II.B)	361,300,720.00	19,299.46
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

<p>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.)</p> <p>F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2024-25 may be reduced by the lower of the two percentages)</p>	MOE Met	
	0.00%	0.00%
<p>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</p>		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 26,967,170.00
2. Contracted general administrative positions not paid through payroll
- a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
- b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 267,894,082.00

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) 10.07%

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) 27,455,130.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 5,566,867.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	70,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	3,410,613.64
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)	64,601.87
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)	36,567,212.51
9. Carry-Forward Adjustment (Part IV, Line F)	12,178,656.20
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	48,745,868.71

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	256,384,368.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	40,738,423.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	43,023,532.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	9,359,347.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	10,907.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	347,264.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	3,145,315.00
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)	1,863,357.00
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)	47,047.00
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)	30,458,439.36
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)	589,726.13
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)	104,953.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,008,525.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	3,955,229.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	9,327,725.00
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)	401,364,157.49

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)	9.11%
-------------------------------	-------

D. Preliminary Proposed Indirect Cost Rate(For final approved fixed-with-carry-forward rate for use in 2024-25 see www.cde.ca.gov/fg/ac/ic)

(Line A10 divided by Line B19)	12.15%
--------------------------------	--------

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)	36,567,212.51
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	1,499,431.85
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 (6.45%) times Part III, Line B19); zero if negative	12,178,656.20
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.45%) times Part III, Line B19) or (the highest rate used to recover costs from any program (6.83%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	12,178,656.20
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)	12,178,656.20

Budget, July 1
2022-23 Unaudited Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	10,783,211.00		1,440,258.00	12,223,469.00
2. State Lottery Revenue	8560	3,217,788.00		1,324,787.00	4,542,575.00
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)		14,000,999.00	0.00	2,765,045.00	16,766,044.00
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	3,217,788.00		2,682,745.00	5,900,533.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			82,300.00	82,300.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		3,217,788.00	0.00	2,765,045.00	5,982,833.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	10,783,211.00	0.00	0.00	10,783,211.00
D. COMMENTS:					
B5c: charges for text books printed through our District Print Shop and online curriculum purchases.					
Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.					
*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.					

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 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	307,312,504.00	2.99%	316,515,666.00	3.08%	326,272,927.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	4,469,250.00	0.00%	4,469,250.00	0.00%	4,469,250.00
4. Other Local Revenues	8600-8799	1,372,088.00	0.14%	1,374,000.00	0.00%	1,374,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	60,000.00	0.00%	60,000.00	0.00%	60,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	
c. Contributions	8980-8999	(27,598,762.00)	0.86%	(27,835,934.11)	0.93%	(28,093,554.61)
6. Total (Sum lines A1 thru A5c)		285,615,080.00	3.14%	294,582,981.89	3.22%	304,082,622.39
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				112,212,457.00		122,319,707.86
b. Step & Column Adjustment				1,683,186.86		1,834,795.62
c. Cost-of-Living Adjustment						
d. Other Adjustments				8,424,064.00		980,000.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	112,212,457.00	9.01%	122,319,707.86	2.30%	125,134,503.48
2. Classified Salaries						
a. Base Salaries				40,380,684.00		42,994,497.68
b. Step & Column Adjustment				807,613.68		859,889.95
c. Cost-of-Living Adjustment						
d. Other Adjustments				1,806,200.00		420,000.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	40,380,684.00	6.47%	42,994,497.68	2.98%	44,274,387.63
3. Employee Benefits	3000-3999	75,995,496.00	12.74%	85,673,879.00	3.47%	88,648,504.00
4. Books and Supplies	4000-4999	15,103,631.00	0.00%	15,103,631.00	0.00%	15,103,631.00
5. Services and Other Operating Expenditures	5000-5999	22,585,907.00	5.00%	23,715,202.00	5.00%	24,900,962.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,601,056.00	-1.24%	3,556,532.00	3.21%	3,670,802.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(5,784,739.00)	0.00%	(5,784,739.00)	0.00%	(5,784,739.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	28,001,375.00	7.15%	30,003,750.00	-73.32%	8,003,750.00
b. Other Uses	7630-7699	10,000.00	0.00%	10,000.00	0.00%	10,000.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		292,105,867.00	8.73%	317,592,460.54	-4.29%	303,961,801.11

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(6,490,787.00)		(23,009,478.65)		120,821.28
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		94,320,261.00		87,829,474.00		64,819,995.35
2. Ending Fund Balance (Sum lines C and D1)		87,829,474.00		64,819,995.35		64,940,816.63
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	468,222.00		468,222.00		468,222.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	46,067,496.00		24,067,496.00		24,067,496.00
d. Assigned	9780	546,075.00		546,075.00		546,075.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	12,266,354.20		12,377,889.77		11,979,394.88
2. Unassigned/Unappropriated	9790	28,481,326.80		27,360,312.58		27,879,628.75
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		87,829,474.00		64,819,995.35		64,940,816.63
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	12,266,354.20		12,377,889.77		11,979,394.88
c. Unassigned/Unappropriated	9790	28,481,326.80		27,360,312.58		27,879,628.75
(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			0.00		0.00
c. Unassigned/Unappropriated	9790			0.00		
3. Total Available Reserves (Sum lines E1a thru E2c)		40,747,681.00		39,738,202.35		39,859,023.63
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.						
B1d: 2024-25 salary step increases, two new teachers for growth/leveling, one new Principal for new Husein School, and moving Covid19 funded positions into Unrestricted. 2025-26 salary step increases, two teachers for growth/leveling and twelve new teachers for new Husein School. B2d: 2024-25 salary step increases and moving Covid19 funded positions into unrestricted. 2025-26 seven new classified staff for New Husein School.						

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 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	39,999,078.00	-55.64%	17,741,883.00	0.00%	17,741,883.00
3. Other State Revenues	8300-8599	42,844,005.00	0.00%	42,844,005.00	-0.35%	42,692,005.00
4. Other Local Revenues	8600-8799	6,330,762.00	3.97%	6,582,042.63	3.67%	6,823,918.62
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	27,598,762.00	0.86%	27,835,934.11	0.93%	28,093,554.61
6. Total (Sum lines A1 thru A5c)		116,772,607.00	-18.64%	95,003,864.74	0.37%	95,351,361.23
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				28,224,456.00		20,629,881.00
b. Step & Column Adjustment				564,489.00		412,598.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(8,159,064.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	28,224,456.00	-26.91%	20,629,881.00	2.00%	21,042,479.00
2. Classified Salaries						
a. Base Salaries				10,465,714.00		8,868,828.00
b. Step & Column Adjustment				209,314.00		177,377.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,806,200.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	10,465,714.00	-15.26%	8,868,828.00	2.00%	9,046,205.00
3. Employee Benefits	3000-3999	30,963,378.00	-21.24%	24,386,135.00	3.18%	25,162,738.00
4. Books and Supplies	4000-4999	8,265,359.00	0.00%	8,265,359.74	0.00%	8,265,358.23
5. Services and Other Operating Expenditures	5000-5999	12,907,199.00	0.00%	12,907,199.00	0.00%	12,907,199.00
6. Capital Outlay	6000-6999	18,656,855.00	-32.16%	12,656,816.00	-8.05%	11,637,736.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,300,000.00	0.00%	2,300,000.00	0.00%	2,300,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	4,989,646.00	0.00%	4,989,646.00	0.00%	4,989,646.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		116,772,607.00	-18.64%	95,003,864.74	0.37%	95,351,361.23
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		0.00		0.00		0.00

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		0.00		0.00		0.00
2. Ending Fund Balance (Sum lines C and D1)		0.00		0.00		0.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	0.00				
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		0.00		0.00		0.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1d, 2024-25 Salary step increase and moving Covid19 funded positions out to Unrestricted. 2025-26 Salary step increases. B2d, 2024-25 Salary step increase and moving Covid19 funded positions out to Unrestricted, 2025-26 Salary step increases.						

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 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	307,312,504.00	2.99%	316,515,666.00	3.08%	326,272,927.00
2. Federal Revenues	8100-8299	39,999,078.00	-55.64%	17,741,883.00	0.00%	17,741,883.00
3. Other State Revenues	8300-8599	47,313,255.00	0.00%	47,313,255.00	-0.32%	47,161,255.00
4. Other Local Revenues	8600-8799	7,702,850.00	3.29%	7,956,042.63	3.04%	8,197,918.62
5. Other Financing Sources						
a. Transfers In	8900-8929	60,000.00	0.00%	60,000.00	0.00%	60,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		402,387,687.00	-3.18%	389,586,846.63	2.53%	399,433,983.62
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				140,436,913.00		142,949,588.86
b. Step & Column Adjustment				2,247,675.86		2,247,393.62
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				265,000.00		980,000.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	140,436,913.00	1.79%	142,949,588.86	2.26%	146,176,982.48
2. Classified Salaries						
a. Base Salaries				50,846,398.00		51,863,325.68
b. Step & Column Adjustment				1,016,927.68		1,037,266.95
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		420,000.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	50,846,398.00	2.00%	51,863,325.68	2.81%	53,320,592.63
3. Employee Benefits	3000-3999	106,958,874.00	2.90%	110,060,014.00	3.41%	113,811,242.00
4. Books and Supplies	4000-4999	23,368,990.00	0.00%	23,368,990.74	0.00%	23,368,989.23
5. Services and Other Operating Expenditures	5000-5999	35,493,106.00	3.18%	36,622,401.00	3.24%	37,808,161.00
6. Capital Outlay	6000-6999	18,656,855.00	-32.16%	12,656,816.00	-8.05%	11,637,736.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,901,056.00	-0.75%	5,856,532.00	1.95%	5,970,802.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(795,093.00)	0.00%	(795,093.00)	0.00%	(795,093.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	28,001,375.00	7.15%	30,003,750.00	-73.32%	8,003,750.00
b. Other Uses	7630-7699	10,000.00	0.00%	10,000.00	0.00%	10,000.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		408,878,474.00	0.91%	412,596,325.28	-3.22%	399,313,162.34
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(6,490,787.00)		(23,009,478.65)		120,821.28

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		94,320,261.00		87,829,474.00		64,819,995.35
2. Ending Fund Balance (Sum lines C and D1)		87,829,474.00		64,819,995.35		64,940,816.63
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	468,222.00		468,222.00		468,222.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	46,067,496.00		24,067,496.00		24,067,496.00
d. Assigned	9780	546,075.00		546,075.00		546,075.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	12,266,354.20		12,377,889.77		11,979,394.88
2. Unassigned/Unappropriated	9790	28,481,326.80		27,360,312.58		27,879,628.75
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		87,829,474.00		64,819,995.35		64,940,816.63
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	12,266,354.20		12,377,889.77		11,979,394.88
c. Unassigned/Unappropriated	9790	28,481,326.80		27,360,312.58		27,879,628.75
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)		40,747,681.00		39,738,202.35		39,859,023.63
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		9.97%		9.63%		9.98%
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):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
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)						
		18,583.74		18,673.74		18,763.74
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		408,878,474.00		412,596,325.28		399,313,162.34
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		408,878,474.00		412,596,325.28		399,313,162.34
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)		12,266,354.22		12,377,889.76		11,979,394.87
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)		12,266,354.22		12,377,889.76		11,979,394.87
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

20 65243 0000000
Form SIAA
E8BGJYW1NM(2023-24)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(62,349.00)	0.00	(670,834.00)				
Other Sources/Uses Detail					30,000.00	16,005,500.00		
Fund Reconciliation							70,000.00	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	904.00	0.00	10,766.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	70,000.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	7,661.00	0.00	224,961.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	53,784.00	0.00	435,107.00	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
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	1,212,411.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					11,000,000.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					6,187,911.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
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								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	62,349.00	(62,349.00)	670,834.00	(670,834.00)	17,217,911.00	17,217,911.00	70,000.00	70,000.00

Budget, July 1
2023-24 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(64,584.00)	0.00	(795,093.00)				
Other Sources/Uses Detail					60,000.00	28,001,375.00		
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	14,801.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	10,800.00	0.00	299,077.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	53,784.00	0.00	481,215.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Budget, July 1
2023-24 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
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	1,237,515.00		
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								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					23,000,000.00	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		

Budget, July 1
2023-24 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					6,178,890.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								

Budget, July 1
2023-24 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
TOTALS	64,584.00	(64,584.00)	795,093.00	(795,093.00)	29,238,890.00	29,238,890.00		

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):	18,583.74	
District's ADA Standard Percentage Level:	1.0%	

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2020-21)				
District Regular	19,147	19,147		
Charter School				
Total ADA	19,147	19,147	N/A	Met
Second Prior Year (2021-22)				
District Regular	19,147	19,151		
Charter School				
Total ADA	19,147	19,151	N/A	Met
First Prior Year (2022-23)				
District Regular	19,147	19,146		
Charter School		0		
Total ADA	19,147	19,146	0.0%	Met
Budget Year (2023-24)				
District Regular	18,901			
Charter School	0			
Total ADA	18,901			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. **CRITERION: Enrollment**

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Enrollment

Fiscal Year	Budget	CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2020-21)				
District Regular	20,167	20,908		
Charter School				
Total Enrollment	20,167	20,908	N/A	Met
Second Prior Year (2021-22)				
District Regular	20,081	20,126		
Charter School				
Total Enrollment	20,081	20,126	N/A	Met
First Prior Year (2022-23)				
District Regular	20,131	20,151		
Charter School				
Total Enrollment	20,131	20,151	N/A	Met
Budget Year (2023-24)				
District Regular	20,312			
Charter School				
Total Enrollment	20,312			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2020-21)			
District Regular	19,147	20,908	
Charter School		0	
Total ADA/Enrollment	19,147	20,908	91.6%
Second Prior Year (2021-22)			
District Regular	17,661	20,126	
Charter School	0		
Total ADA/Enrollment	17,661	20,126	87.8%
First Prior Year (2022-23)			
District Regular	18,494	20,151	
Charter School			
Total ADA/Enrollment	18,494	20,151	91.8%
Historical Average Ratio:			90.4%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			90.9%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2023-24)				
District Regular	18,584	20,312		
Charter School	0			
Total ADA/Enrollment	18,584	20,312	91.5%	Not Met
1st Subsequent Year (2024-25)				
District Regular	18,674	20,412		
Charter School				
Total ADA/Enrollment	18,674	20,412	91.5%	Not Met
2nd Subsequent Year (2025-26)				
District Regular	18,764	20,512		
Charter School				
Total ADA/Enrollment	18,764	20,512	91.5%	Not Met

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

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

- 1a. STANDARD NOT MET - Projected P-2 ADA to enrollment ratio is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

Because our Enrollment/ADA was negatively impacted by Covid19, we will assess our Enrollment/ADA in 2023-24 before projecting any increase in future years.

4. **CRITERION: LCFF Revenue**

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

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

Projected LCFF Revenue

	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	19,372.70	19,128.38	19,128.38	19,128.38
b. Prior Year ADA (Funded)		19,372.70	19,128.38	19,128.38
c. Difference (Step 1a minus Step 1b)		(244.32)	0.00	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(1.26%)	0.00%	0.00%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		307,312,504.00	316,515,666.00	326,272,927.00
b1. COLA percentage		8.22%	3.94%	3.29%
b2. COLA amount (proxy for purposes of this criterion)		25,261,087.83	12,470,717.24	10,734,379.30
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		8.22%	3.94%	3.29%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)				
		6.96%	3.94%	3.29%
LCFF Revenue Standard (Step 3, plus/minus 1%):		5.96% to 7.96%	2.94% to 4.94%	2.29% to 4.29%

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	30,380,941.00	30,380,941.00	30,380,941.00	30,380,941.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
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 (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	286,970,514.00	309,162,961.00	318,382,570.00	328,138,638.00
District's Projected Change in LCFF Revenue:		7.73%	2.98%	3.06%
LCFF Revenue Standard		5.96% to 7.96%	2.94% to 4.94%	2.29% to 4.29%
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. **CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)			Ratio
Fiscal Year	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures
Third Prior Year (2020-21)	170,823,481.07	195,653,465.31	87.3%
Second Prior Year (2021-22)	176,319,983.51	195,994,922.55	90.0%
First Prior Year (2022-23)	213,007,765.00	246,915,751.00	86.3%
Historical Average Ratio:			87.8%
District's Reserve Standard Percentage (Criterion 10B, Line 4):	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
	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):	84.8% to 90.8%	84.8% to 90.8%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits	Total Expenditures		
	(Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	(Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2023-24)	228,588,637.00	264,094,492.00	86.6%	Met
1st Subsequent Year (2024-25)	250,988,084.54	287,578,710.54	87.3%	Met
2nd Subsequent Year (2025-26)	258,057,395.11	295,948,051.11	87.2%	Met

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

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

1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	6.96%	3.94%	3.29%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-3.04% to 16.96%	-6.06% to 13.94%	-6.71% to 13.29%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	1.96% to 11.96%	-1.06% to 8.94%	-1.71% to 8.29%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2022-23)	80,090,401.00		
Budget Year (2023-24)	39,999,078.00	(50.06%)	Yes
1st Subsequent Year (2024-25)	17,741,883.00	(55.64%)	Yes
2nd Subsequent Year (2025-26)	17,741,883.00	0.00%	No

Explanation:
(required if Yes)

In FY 2022-23 the Culture & Climate grant is ending. Budget year 2023-24 reflects reduction in Covid19 relief funds and the Outyears reflect no Covid19 relief funds.

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

First Prior Year (2022-23)	82,377,407.00		
Budget Year (2023-24)	47,313,255.00	(42.57%)	Yes
1st Subsequent Year (2024-25)	47,313,255.00	0.00%	No
2nd Subsequent Year (2025-26)	47,161,255.00	(.32%)	No

Explanation:
(required if Yes)

FY 2022-23 has carry over and various grants that are ending while the Budget Year and Outyears do not.

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

First Prior Year (2022-23)	8,743,031.00		
Budget Year (2023-24)	7,702,850.00	(11.90%)	Yes
1st Subsequent Year (2024-25)	7,956,042.63	3.29%	No
2nd Subsequent Year (2025-26)	8,197,918.62	3.04%	No

Explanation:
(required if Yes)

FY 2022-23 has Donations received in FY 2022-23 while the Budget Year Outyears do not. 2023-24 Budget Year also reflects the reduction of Scholarships that will move ASB Funds.

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

First Prior Year (2022-23)	87,529,551.00		
Budget Year (2023-24)	23,368,990.00	(73.30%)	Yes
1st Subsequent Year (2024-25)	23,368,990.74	0.00%	No
2nd Subsequent Year (2025-26)	23,368,989.23	0.00%	No

Explanation:

(required if Yes)

FY 2022-23 Grants funds were budgeted in supplies if they are no used they will be carried over to Outyears.

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

First Prior Year (2022-23)	46,339,162.00		
Budget Year (2023-24)	35,493,106.00	(23.41%)	Yes
1st Subsequent Year (2024-25)	36,622,401.00	3.18%	No
2nd Subsequent Year (2025-26)	37,808,161.00	3.24%	No

Explanation:

(required if Yes)

FY 2022-23 Grants funds were budgeted in services if they are no used they will be carried over to Outyears.

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

DATA ENTRY: All data are extracted or calculated.

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

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

First Prior Year (2022-23)	171,210,839.00		
Budget Year (2023-24)	95,015,183.00	(44.50%)	Not Met
1st Subsequent Year (2024-25)	73,011,180.63	(23.16%)	Not Met
2nd Subsequent Year (2025-26)	73,101,056.62	.12%	Met

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

First Prior Year (2022-23)	133,868,713.00		
Budget Year (2023-24)	58,862,096.00	(56.03%)	Not Met
1st Subsequent Year (2024-25)	59,991,391.74	1.92%	Met
2nd Subsequent Year (2025-26)	61,177,150.23	1.98%	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)

In FY 2022-23 the Culture & Climate grant is ending. Budget year 2023-24 reflects reduction in Covid19 relief funds and the Outyears reflect no Covid19 relief funds.

Explanation:

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

FY 2022-23 has carry over and various grants that are ending while the Budget Year and Outyears do not.

Explanation:

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

FY 2022-23 has Donations received in FY 2022-23 while the Budget Year Outyears do not. 2023-24 Budget Year also reflects the reduction of Scholarships that will move ASB Funds.

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

Explanation:

Books and Supplies

(linked from 6B

if NOT met)

FY 2022-23 Grants funds were budgeted in supplies if they are no used they will be carried over to Outyears.

Explanation:

Services and Other Exps

(linked from 6B

if NOT met)

FY 2022-23 Grants funds were budgeted in services if they are no used they will be carried over to Outyears.

7. **CRITERION: Facilities Maintenance**

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

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

NOTE: EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year. Statute exclude the following resource codes from the total general fund expenditures calculation: 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 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?

No

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

0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690)

376,166,192.00

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

0.00

3% Required

Budgeted Contribution¹

Minimum Contribution
(Line 2c times 3%)

to the Ongoing and Major
Maintenance Account

Status

c. Net Budgeted Expenditures and Other Financing Uses

376,166,192.00

11,284,985.76

11,451,895.00

Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

☐ Other (explanation must be provided)

Explanation:

(required if NOT met
and Other is marked)

8. **CRITERION: Deficit Spending**

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

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

DATA ENTRY: All data are extracted or calculated.

		Third Prior Year (2020-21)	Second Prior Year (2021-22)	First Prior Year (2022-23)
1.	District's Available Reserve Amounts (resources 0000-1999)			
	a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
	b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	8,823,693.62	10,367,013.63	14,082,627.90
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	63,837,219.28	33,232,403.98	32,955,988.91
	d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
	e. Available Reserves (Lines 1a through 1d)	72,660,912.90	43,599,417.61	47,038,616.81
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	294,123,120.79	345,567,121.01	469,420,932.00
	b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
	c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	294,123,120.79	345,567,121.01	469,420,932.00
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	24.7%	12.6%	10.0%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):		8.2%	4.2%	3.3%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in	Total Unrestricted Expenditures	Deficit Spending Level	
	Unrestricted Fund Balance	and Other Financing Uses	(If Net Change in Unrestricted Fund	
	(Form 01, Section E)	(Form 01, Objects 1000-7999)	Balance is negative, else N/A)	Status
Third Prior Year (2020-21)	9,237,169.02	208,568,951.00	N/A	Met
Second Prior Year (2021-22)	1,900,417.14	231,309,672.55	N/A	Met
First Prior Year (2022-23)	6,275,770.00	262,931,251.00	N/A	Met
Budget Year (2023-24) (Information only)	(6,490,787.00)	292,105,867.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

--

9. **CRITERION: Fund Balance**

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)		Status
	Original Budget	Estimated/Unaudited Actuals			
Third Prior Year (2020-21)	61,680,245.93	76,906,903.01	N/A		Met
Second Prior Year (2021-22)	75,158,655.00	86,144,072.03	N/A		Met
First Prior Year (2022-23)	81,478,028.00	88,044,491.00	N/A		Met
Budget Year (2023-24) (Information only)	94,320,261.00				

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

Percentage Level	District ADA
5% or \$80,000 (greater of)	0 to 300
4% or \$80,000 (greater of)	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 400,000
1%	400,001 and over

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

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

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

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	18,584	18,674	18,764
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

No

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

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

b. Special Education Pass-through Funds
(Fund 10, resources 3300-3499, 6500-6540 and 6546,
objects 7211-7213 and 7221-7223)

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

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

All other data are extracted or calculated.

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	408,878,474.00	412,596,325.28	399,313,162.34
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)	408,878,474.00	412,596,325.28	399,313,162.34
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	12,266,354.22	12,377,889.76	11,979,394.87
6. Reserve Standard - by Amount			

(\$80,000 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)	12,266,354.22	12,377,889.76	11,979,394.87

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	12,266,354.20	12,377,889.77	11,979,394.88
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	28,481,326.80	27,360,312.58	27,879,628.75
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	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00	
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	40,747,681.00	39,738,202.35	39,859,023.63
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	9.97%	9.63%	9.98%
District's Reserve Standard (Section 10B, Line 7):	12,266,354.22	12,377,889.76	11,979,394.87
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

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2022-23)	(22,791,944.00)			
Budget Year (2023-24)	(27,598,762.00)	4,806,818.00	21.1%	Not Met
1st Subsequent Year (2024-25)	(27,775,934.11)	177,172.11	.6%	Met
2nd Subsequent Year (2025-26)	(28,033,554.61)	257,620.50	.9%	Met
1b. Transfers In, General Fund *				
First Prior Year (2022-23)	30,000.00			
Budget Year (2023-24)	60,000.00	30,000.00	100.0%	Not Met
1st Subsequent Year (2024-25)	60,000.00	0.00	0.0%	Met
2nd Subsequent Year (2025-26)	60,000.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2022-23)	16,005,500.00			
Budget Year (2023-24)	28,001,375.00	11,995,875.00	74.9%	Not Met
1st Subsequent Year (2024-25)	30,003,750.00	2,002,375.00	7.2%	Met
2nd Subsequent Year (2025-26)	8,003,750.00	(22,000,000.00)	(73.3%)	Not Met
1d. Impact of Capital Projects				
Do you have any capital projects that may impact the general fund operational budget?				No

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

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

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

- 1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.
- Explanation:**
(required if NOT met)
- In Budget Year 2023-24 the contribution to the RMMA increased to meet the 3% requirement and the contribution to Special Education to cover new positions added to this program
- 1b. NOT MET - The projected transfers in to the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timelines, for reducing or eliminating the transfers.
- Explanation:**
(required if NOT met)
- In Budget Year 2023-24 we increase our 3% Developer Fees Transfer in account from \$30K to \$60K.

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

Explanation:

(required if NOT met)

In Budget Year 2023-24 we increased our Fund 41 transfer out from \$10M to \$22M. In Outyear 2025-26 we are decreasing our Fund 41 transfer out to \$2M to meet the 10% reserve cap

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

Project Information:

(required if YES)

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Our Series 2012 GOB was refinanced in 2022, the initial payment was minimal but increases annually beginning 2023-24 FY forward. A GOB Election of 2006, series 2007 was financed and payment will begin in FY 2024-25.

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

1	Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)	Yes		
2.	For the district's OPEB:			
	a. Are they lifetime benefits?	No		
	b. Do benefits continue past age 65?	No		
	c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:			
3	a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?	Actuarial		
	b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund	Self-Insurance Fund	Governmental Fund	
		0	0	
4.	OPEB Liabilities			
	a. Total OPEB liability	31,045,894.00		
	b. OPEB plan(s) fiduciary net position (if applicable)	8,797,903.57		
	c. Total/Net OPEB liability (Line 4a minus Line 4b)	22,247,990.43		
	d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial		
	e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	7/1/2021		
5.	OPEB Contributions	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
	a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement			
	Method	2,463,488.00	2,463,488.00	2,463,488.00
	b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	3,048,169.00	3,078,650.00	3,109,436.00
	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	1,753,643.00	1,871,365.00	1,978,918.00
	d. Number of retirees receiving OPEB benefits	106.00	106.00	106.00

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

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

1

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

No

2

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

3.

Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

b. Unfunded liability for self-insurance programs

4.

Self-Insurance Contributions

a. Required contribution (funding) for self-insurance programs

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

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of certificated (non-management) full - time - equivalent(FTE) positions	1263.5	1271.5	1273.5	1287.5

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

Negotiations Settled

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

May 24, 2022

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

Yes

If Yes, date of Superintendent and CBO certification:

May 24, 2022

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?

Yes

If Yes, date of budget revision board adoption:

May 24, 2022

4. Period covered by the agreement:

Begin Date:

Jul 01, 2022

End Date:

Jun 30, 2024

5. Salary settlement:

Budget Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

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

Yes

No

No

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

--

Negotiations Not Settled

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

--

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--------------------------	----------------------------------	----------------------------------

7. Amount included for any tentative salary schedule increases

--	--	--

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--------------------------	----------------------------------	----------------------------------

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

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

Yes	Yes	Yes
\$24,026,399	\$24,747,191	\$25,489,607
3.0%	3.0%	3.0%

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

No		

--

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--------------------------	----------------------------------	----------------------------------

Certificated (Non-management) Step and Column Adjustments

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

Yes	Yes	Yes
\$1,385,138	\$1,405,915	\$1,427,004
1.5%	1.5%	1.5%

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--------------------------	----------------------------------	----------------------------------

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

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

No	No	No
No	No	No

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of classified(non - management) FTE positions	1018.9	1035.9	1035.9	1042.90

Classified (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

Negotiations Settled

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

Jun 28, 2022

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

Yes

If Yes, date of Superintendent and CBO certification:

Jun 28, 2022

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?

Yes

If Yes, date of budget revision board adoption:

Jun 28, 2022

4. Period covered by the agreement:

Begin Date:

Jul 01, 2022

End Date:

Jun 30, 2024

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

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

Yes

No

No

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

--

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--------------------------	----------------------------------	----------------------------------

7. Amount included for any tentative salary schedule increases

--	--	--

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--------------------------	----------------------------------	----------------------------------

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

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

Yes	Yes	Yes
\$17,271,661	\$17,789,811	\$18,323,505
3.0%	3.0%	3.0%

Classified (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

No		

--

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--------------------------	----------------------------------	----------------------------------

Classified (Non-management) Step and Column Adjustments

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

Yes	Yes	Yes
\$771,655	\$787,088	\$802,748
2.0%	2.0%	2.0%

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--------------------------	----------------------------------	----------------------------------

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

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

No	No	No
No	No	No

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of management, supervisor, and confidential FTE positions	108.2	182.20	183.20	183.20

Management/Supervisor/Confidential**Salary and Benefit Negotiations**

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

Yes

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

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

Yes

No

No

Total cost of salary settlement

\$1,219,558

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

+4% for FY 2023-24

Negotiations Not Settled

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

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

4. Amount included for any tentative salary schedule increases

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

Management/Supervisor/Confidential**Health and Welfare (H&W) Benefits**

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

Yes

Yes

Yes

\$3,317,813

\$3,417,347

\$3,519,867

3.0%

3.0%

3.0%

Management/Supervisor/Confidential**Step and Column Adjustments**

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

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

Management/Supervisor/Confidential**Other Benefits (mileage, bonuses, etc.)**

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

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Jun 27, 2023

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

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

Comments:
(optional)

--

End of School District Budget Criteria and Standards Review