

Fullerton School District 2023/2024 Adopted Budget



**Board Report
June 13, 2023**

FULLERTON SCHOOL DISTRICT

BUSINESS SERVICES DIVISION

DATE: June 13, 2023
TO: Board of Trustees
Robert Pletka, Ed.D.
FROM: Robert R. Coghlan, Ph.D.
Assistant Superintendent, Business Services
SUBJECT: PROPOSED BUDGET FOR 2023-24 AND MULTI-YEAR FINANCIAL PROJECTIONS

The estimated ending balances for the 2022-23 fiscal year and our initial budget for the 2023-24 fiscal year are presented here for your review and approval. The District is required by Education Code 42127 to adopt a budget for all District funds for the subsequent fiscal year by June 30 of each year. At the same time, the District presents estimated actual financial results for the current fiscal year. This memo provides a summary of the assumptions used in the preparation of the budget, as well as an analysis of current multi-year financial projections for the District.

2022-23 Estimated Unaudited Actuals

The estimated unaudited actuals consist of the District's current budget adjusted to reflect projected and known changes through the end of the fiscal year. These adjustments include:

- Updating the final estimated Local Control Funding Formula (LCFF) projection to our California Department of Finance projection. There are no material changes to the LCFF estimate since the Second Interim reporting.
- Updating other revenue accounts to reflect actual grant and entitlement amounts as apportioned by the state and federal governments. Various minor changes to programs have been incorporated into the budget for the Estimated Actuals.
- Analysis and revision of General Fund expense accounts. Business Services staff have reviewed line item expenditure budgets, budget vs. actual, for all General Fund programs and accounts. Estimated Actuals adjusted to decrease site and department discretionary funds for estimated spending in 2022-23 to spend in 2023-24.

Based upon the review of the current actual financial data (as of month-end May 2023) and the adjustments noted above, the District estimates final unaudited results in the Unrestricted General Fund balance reflects an increase of \$457,880 from the previously reported budgeted net income at Second Interim. Based upon the assumptions listed above, the Estimated Actuals show a total net decrease to the fund balance of (\$3,811,945).

The estimated total ending General Fund balance on June 30, 2023, is \$22,681,548.

These projections constitute our best estimate at this time of how the District will finish the 2022-23 fiscal year. Final results will not be known until we close our books and prepare our year-end financial statements (J-200 Unaudited Actuals) in August. Results will be presented to the Board in mid-September.

2023-24 Budget

State Budget Outlook

On January 10, 2023, Governor Newsom introduced his proposed 2023-24 state budget, beginning the legislative process for the upcoming fiscal year. On May 12, 2023, he released his May Revision to his January budget. The May Revision outlines the Governor's expectations for the budget, which the Legislature has until June 15th to accept/revise and pass.

Building upon the Governor's Budget in January, his May Revision increased 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%. Other notable changes with the May Revision that will negatively impact Fullerton School District:

- Approximately \$2.5 billion reduction in 2022-23 (Current Year) to the Learning Recovery Emergency Block Grant which provides funding for initiatives that support academic learning recovery and staff and pupil social and emotional wellbeing. This would reduce funding for this program from \$7.9 billion to \$5.4 billion. (If adopted this would result in a loss of \$4,786,223 from the original one time funding of \$14,956,947.)
- Approximately another reduction of \$607 million (on top of the \$1.2 billion proposed in January) to the Arts, Music and Instructional Materials Discretionary Block Grant. These funds were already allocated in the 2022-23 (Current Year) and the reduction would take approximately 50% back. (If adopted this would result in a loss of \$3,696,492 from the original one time funding of \$7,392,985.)

Although the May Revision fully funds the statutory COLA and avoids cuts to ongoing education programs in 2023-24, we should be aware of the estimated \$31.5 billion state budget deficit for the 2023-24 fiscal year. Postponement of personal income tax (PIT) and corporation tax returns until October, 2023 means an estimated \$42 billion are not due to come until fall which will either improve or impact the estimated \$31.5 billion state deficit depending on what is received. The May Revision proposes to address this deficit through funding delays, reductions and pullbacks, fund shifts, trigger reductions and borrowing, which, aside from the school facilities funding delays, the Arts, Music and Instructional Materials Discretionary Block Grant, and Learning Recovery Emergency Block Grant pullbacks do not affect TK-12 education programs.

The current state revenue forecast only assumes slower economic growth; however, many economists believe that a mild recession will occur in 2023 or 2024. As a result, there is a risk of further state revenue shortfalls that could result in additional cuts to education spending and/or withdrawals from the Public School System Stabilization Account (PSSSA). Economic factors that can impact the state budget positively are: Easing in the supply chain; easing of the financial crisis; and a rebound in the Stock Market. Economic factors that can pull down the state budget are: the Fed raising interest rates which could put Wall Street into bear market territory and increase unemployment.

At the time of this writing, the Legislature and the Governor are still in session, and the final budget has not yet been determined. The District budget presented here has been adjusted for the Governor's May Revision proposal for LCFF revenues, as well as the application of the COLA to state categorical programs. The total budget will be reviewed and adjusted once the

state passes its final budget, and then continually throughout the year as new information is received.

FSD 2023-24 Budget

When building its budget, the District utilizes the most up-to-date information and forecasts that it has received from the California Department of Education (CDE) and the Orange County Department of Education (OCDE). The District is required to present its proposed budget for the ensuing fiscal year twice before the June 30 statutory deadline for passage by the Board of Trustees. Given that the Legislature is not required to pass the state budget until June 15, the District will usually not be able to incorporate the effects of the state's June budget in its own June budget. Further revisions to update the District's budget will then be made after the Governor signs the state budget.

Revenue accounts are estimated based upon the CDE's and OCDE's projections, as well as the District's 2022-23 reported P-2 ADA. The District has estimated state LCFF revenue using the annual percentages as projected by the Department of Finance for the May Revision. A COLA of 8.22%, as well as the Governor's proposal of a three-year-average for ADA, have been applied. The District has not added any new state-funded programs to its budget.

Expenditures are forecast taking into account all known and projected increases and decreases in expenditures, including changes due to our negotiated salary agreements, step and column, changes in staffing and benefits, changes in contracts and leases, and projected inflationary increases.

The District's budget is required by law to be reviewed and approved by OCDE. Our OCDE consultant reviews all of our detailed assumptions for both our 2023-24 budget inclusive of a three year projection. A budget built on assumptions that cannot be verified and justified by OCDE will not be approved.

Revenues

The 2023-24 General Fund Unrestricted budget projects total revenues of \$149,257,326, for a net increase (from 2022-23 estimated revenues) of \$7,248,395. Restricted revenue projects a decrease of \$37,461,853. This is decrease due primarily to one-time funding received in 2022-23 for the Educator Effectiveness Grant, Learning Recovery Grant, Arts, Music, Instructional Materials Discretionary Block Grant, and Community Partnership Grant as well as one-time carryover from previous year Restricted Grants.

LCFF income is projected to increase due to an increase in the COLA of 8.22%.

FSD enrollment has stabilized but decreased significantly during COVID and hasn't fully recovered:

ENROLLMENT					
<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
12,808	12,072	11,608	11,667	11,542	11,542
				<i>Estimated</i>	<i>Estimated</i>

FSD attendance rates were lower in 2022-23 than what has historically been the trend

ATTENDANCE RATE					
<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
97.13%	Previous Year	95.62%	94.54%	96.37%	96.37%
				<i>Estimated</i>	<i>Estimated</i>

Average Daily Attendance (ADA) is calculated when the enrollment is multiplied by the attendance rate. ADA is what determines the amount of funding the district receives each year. FUNDED ADA is determined by the following: 1) The current year ADA; 2) the previous year's ADA; or 3) an average of the current and prior two-year's ADA. The option that produces the higher ADA then becomes the district's "FUNDED" ADA. In 2020-21 and 2021-22, the district was "held harmless" due to Covid and our funded ADA was not impacted by the sharp decline in enrollment.

FUNDED ADA					
<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
12,655.35	12,435.31	12,435.31	12,068.39	11,598.66	11,160.16
Previous Year	Previous Year	Held Harmless	3-Year Ave	3-Year Ave	3-Year Ave

The unduplicated count percent is projected to increase slightly to 60.71% (an increase of 2.12% based on a three year rolling average).

UNDUPLICATED PUPIL PERCENTAGE (UPP)						
	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
Sngl Yr.	53.49%	54.77%	60.79%	60.34%	60.99%	60.99%
3-Yr Ave	53.72%	54.14%	56.24%	58.59%	60.71%	60.77%

Expenditures

For 2023-24, total General Fund Unrestricted expenditures are projected at \$149,043,556. The budget reflects routine annual increases required by step and column movement, rate increases for health insurance and for STRS and PERS retirement plans, contributions to Special Education, Routine Repair and Maintenance, and other cost of living increases. Additional costs no longer covered by COVID funds are included in certificated salaries as well as the appropriate employee benefit accounts.

Change in Fund Balance

Based upon these assumptions, the estimated total ending General Fund balance for the 2023-24 fiscal year shows a net increase of \$213,770.

The estimated total combined ending General Fund balance for the 2023-24 fiscal year is \$22,895,317. The Unrestricted Ending Fund balance (Unassigned, Assigned and Reserve for Economic Uncertainties) is estimated at \$11,395,317, which is 6.10% of total General Fund expenditures. This balance does not include \$11,500,000 Committed by the Board.

Three-Year Projection

The District is required to submit a three-year financial projection for the General Fund at the time of budget submission. However, unlike at First and Second Interim, the District is not required to certify the District's financial status at this time. Detailed assumptions for the preparation of the three-year projection are attached.

The most significant factors in the projection are the state-funded LCFF and the District's projected ADA.

LCFF: The District is utilizing the Department of Finance's estimated COLAs and LCFF Funding Rate percentages as of the Governor's May Revision budget proposal. The District is now projecting that its current 58.59% (3-year rolling average) Unduplicated Percentage of enrollment will increase 2.1% next year and not fluctuate more than 1% for the subsequent two years of the projection.

ADA: The District is projecting a decrease in funded ADA of (469.51) in 2023-24, (438.50) in 2024-25 and (20.76) in the 2025-26 fiscal year. This funded ADA takes into account the Governor's three-year-averaging for ADA.

Taking into account all of these changes to the three-year projection, the District projects net decreases in the current and subsequent fiscal years in the Unrestricted General Fund. The projected Unrestricted General Fund ending-fund balance percentages are as follows:

Fiscal Year Ended	*Available Funds Percentage	Assigned Funds Percentage	Nonspendable	Total Percentage
June 30, 2024	4.93%	1.07%	0.09%	6.09%
June 30, 2025	3.58%	1.03%	0.09%	4.70%
June 30, 2026	3.50%	1.01%	0.09%	4.60%

*Available Funds include Unassigned Funds **AND** 3% Minimum Reserve for Economic Uncertainties.

Required Disclosure under Education Code section 42127(a)(2)(b) regarding reasons for Ending Fund Balances above the state-recommended minimum level

Education Code section 42127(a)(2)(b) requires a statement of reason that substantiates the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties for each fiscal year to be identified in the budget.

The District must also have funds available to mitigate the costs of declining enrollment to the District. Additionally, the reserve is maintained to provide for unplanned or emergency expenditures that might occur in the future. The District must also plan for future facilities needs. Finally, the District must also plan for future downturns in the state economy which could negatively affect the District's budget.

Projected Unrestricted Ending Fund Balance:

	<u>3% Minimum Reserve</u>	<u>Nonspendable</u>	<u>Assigned</u>	<u>Committed</u>	<u>Unassigned</u>	<u>Total Fund Balance</u>
June 30, 2024	\$5,608,842	\$170,000	\$2,000,000	\$11,500,000	\$3,616,476	\$22,895,318
June 30, 2025	\$5,826,827	\$170,000	\$2,000,000	\$ 7,000,000	\$1,132,234	\$16,129,061
June 30, 2026	\$5,920,088	\$170,000	\$2,000,000	\$ 2,000,000	\$ 895,658	\$11,075,746

Conclusion

The 2023-24 Adopted Budget is an important document in the District's ongoing communication to its stakeholders. The report provides accountability and evidence of stewardship to our community. Fullerton School District understands all the caveats in the Governor's May Revision and will take any future changes to the Board for approval on budget changes. In this ever changing situation, we continue to strive for long-term financial stability in line with Board Goal #2.

OTHER FUNDS

Student Activity—Special Revenue Fund: The Student Activity Fund records the financial activities from all school sites from their associated student body (ASB). The Estimated Ending Balance for 2022-23 increased \$22,450 from 2021-22.

Child Development Fund: The Child Development Fund records the financial activities from the following District programs: state-funded preschool, state-funded before- and afterschool programs, parent-paid before- and after-school care, and tuition-based preschool. Financial results project a decrease of fund balance for the budget year. The Estimated Ending Balance for 2022-23 decreased (\$37,248) from 2021-22.

Cafeteria Fund: The Cafeteria Fund continues to have a positive ending fund balance. Participation in the National and State School Lunch and Breakfast programs continues to rise. Financial results are projected to increase the fund balance for the budget year. The Estimated Ending Balance for 2022-23 increased \$2,118,710 from 2021-22.

Deferred Maintenance Fund: The Deferred Maintenance Fund has a \$52 Beginning Fund Balance for the budget year. The state suspended funding of the Deferred Maintenance program during the economic downturn and with the advent of LCFF, closed the program. The Estimated Ending Balance for 2022-23 did not change from 2021-22.

Bond Building Fund: This fund accounts for amounts remaining from the District's former general obligation bonds proceeds. Certain capital expenditures which cannot be funded from the Deferred Maintenance, Developer Fee, or Special Reserve for Capital Outlay Funds are paid for from this fund. The District has spent down the balance and it is in the process of closing out this fund. The Estimated Ending Balance for 2022-23 did not change from 2021-22.

Capital Facilities Fund: The Capital Facilities Fund accounts for the collection and expenditure of developer fees. Approximately \$300,000 in fees will be collected in 2022-23. Revenues for the budget year are projected and budgeted. Expenditures from this fund are for capital projects related to growth in student enrollment. The Estimated Ending Balance for 2022-23 decreased (\$1,058,291) from 2021-22.

Special Reserve Fund—Capital Outlay Projects: This fund records financial activity primarily related to revenues received from the City of Fullerton as passthrough payments from their Redevelopment Agency. Various capital projects for schools in the designated Redevelopment Areas are financed through this fund. The Estimated Ending Balance for 2022-23 decreased (\$4,336,417) from 2021-22.

Capital Projects Fund—Blended Components: This fund records the financial activity related to the District's two Community Facility Districts (CFDs). Revenues are taxes collected from homeowners, and expenditures are primarily payments to bondholders as well as administrative expenses related to the CFDs' operations. Various capital projects for schools in the CFD areas are financed through this fund. The Estimated Ending Balance for 2022-23 increased \$87,089 from 2021-22.

Self-Insurance Fund: The Self-Insurance Fund consists of three sub-funds: Property and Liability, Workers' Compensation, and the Dental Self-Insurance Reserve. Excess insurance is purchased for amounts over the deductibles. Liabilities are projected and booked, and claims and claims expenses are paid through these two subfunds. Excess insurance is also purchased

from the funds. Currently the District charges a 0.9% payroll tax on all payrolls to fund the Workers' Compensation Fund. This rate provided sufficient funding to cover costs of excess insurance, claims and claims expenses, and the reserve for Incurred But Not Recorded (IBNR) claims for 2022-23. The District funds the Property and Liability Fund by charging an allocated amount to the General Fund. The Estimated Ending Balance for 2022-23 decreased (\$522,146) from 2021-22.

The Dental Self-Insurance Reserve maintains a balance to pay any claims incurred by the District from a former JPA self-insurance plan in which it participated. There is no activity projected in this reserve.

**FULLERTON SCHOOL DISTRICT
GENERAL FUND BUDGET—2023-24
BUDGET HIGHLIGHTS—REVENUES**

LOCAL CONTROL FUNDING FORMULA

- Statutory Cost of Living Adjustment (COLA)
 - Percentage 8.22%

- District Unduplicated Percent (3-year rolling average) 60.71%

- Per ADA Allocation \$12,454

- Increase in per ADA funding \$1,137

- Net effect change in per pupil funding 10.04%

AVERAGE DAILY ATTENDANCE (ADA)

- ADA Used in Calculation of 2023-24 LCFF 11,598.66

- Change from 2022-23 LCFF ADA (469.73)

- Enrollment 11,542

STATE REVENUES

- COLA applied to Special Education (compounded) 8.22%

- COLA applied to all other state categorical programs 8.22%

- Lottery projected at \$237 per ADA (\$170 Unrestricted, \$67 Restricted) \$2,730,333

- Mandated Cost Revenues-Block Grant (\$37.81/ADA x 2023-24 ADA 11,139.4) \$421,181

**FULLERTON SCHOOL DISTRICT
GENERAL FUND BUDGET—2023-24
BUDGET HIGHLIGHTS—EXPENDITURES**

MAJOR CHANGES TO EXPENDITURE ACCOUNTS (Unrestricted General Fund)

SALARY AND BENEFITS

• Step and column increase	\$1,107,700
• Provision for increase in Health Insurance costs (8.2%)	\$1,013,721
• STRS and PERS rate changes	\$58,430
• Attrition (including benefits)	(\$1,225,929)

INCREASE/(DECREASE) IN GENERAL FUND CONTRIBUTIONS

• Special Education	\$755,760
• Routine Repair and Maintenance	\$398,749
• COVID-19 One-Time Funding Expenditures transferred to Unrestricted	\$868,818

**Fullerton School District
2023-24 Budget Projection Assumptions
Fiscal Years Ending June 30, 2023, 2024, 2025, 2026**

	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>
LCFF				
Statutory COLA	6.56%	8.22%	3.94%	3.29%
Augmentation	6.70%	0.00%	0.00%	0.00%
Unduplicated Count Percent – 3-year rolling	58.59%	60.71%	60.77%	60.99%
Net per ADA Change to LCFF	15.84%	10.04%	4.06%	3.46%
Dollars per ADA	\$11,317	\$12,454	\$12,960	\$13,408
Change from prior years	\$1,548	\$1,137	\$506	\$448
Funded ADA Three-year-average	12,068.39	11,598.66	11,160.16	11,139.40
Change in Funded P-2 ADA (Decrease)	(385.79)	(469.73)	(438.50)	(20.76)
Categorical Program COLAs				
Federal Programs	Decreased	Unknown	Unknown	Unknown
State Programs	13.26%	8.22%	3.94%	3.29%
Special Education	13.26%	8.22%	3.94%	3.29%
Lottery (per ADA)	\$237	\$237	\$237	\$237
Mandated Costs	\$387,810	\$421,181	\$437,778	\$452,148
Contribution Special Education	\$18,798,754	\$19,554,514	\$20,532,240	\$21,558,852
Routine Repair and Maintenance (Contributions meet statutory minimums)	\$5,601,246	\$5,999,995	\$6,299,994	\$6,614,994

	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>
Employee Compensation Increase (other than Step and Column)	Ongoing – 5.5% One-time – 1.5%	Ø	Ø	Ø
Step and Column Increases				
Certificated	1.6%	1.6%	1.6%	1.6%
Classified	1.0%	1.0%	1.0%	1.0%
STRS Inc/(Dec)	0.0%	0.0%	0.0%	0.0%
PERS Inc/(Dec)	2.46%	1.31%	1.02%	0.6%
STRS and PERS Increase (Decrease) Unrestricted	\$326,228	\$58,430	\$46,091	\$27,038
Estimated increase for health insurance	\$514,044	\$1,013,721	\$1,000,000	\$1,000,000
Supplies and Services	Current year projected expenditures	Current year projected expenditures adjusted by CPI 3.54% and known changes	Adjusted by CPI 3.02%	Adjusted by CPI 2.64%

FULLERTON ELEMENTARY SCHOOL DISTRICT
UNRESTRICTED GENERAL FUND
2023-24

	Estimated Actuals 2022-23	Adopted Budget 2023-24
Revenues		
LCFF	\$ 136,581,665	\$ 144,445,317
Federal Revenues	-	-
State Revenues	3,118,775	3,171,882
Other Local Revenues	2,308,491	1,640,127
Total Revenues	<u>\$ 142,008,931</u>	<u>\$ 149,257,326</u>
Expenditures		
Certificated Salaries	\$ 56,658,873	\$ 57,513,793
Classified Salaries	20,115,830	20,595,275
Employee Benefits	32,053,232	33,985,928
Books and Supplies	5,748,057	3,456,240
Services and Other Operating	7,001,594	8,350,750
Capital Outlay	377,027	2,000
Other Outgo	899,781	1,093,129
Direct Support	(1,433,518)	(1,508,068)
Total Expenditures	<u>\$ 121,420,876</u>	<u>\$ 123,489,047</u>
Excess (deficiency) of revenues over expenditures	\$ 20,588,055	\$ 25,768,279
Other Financing Sources (Uses)		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	-	-
Contributions	(24,400,000)	(25,554,509)
Total Other Financing Sources (Uses)	<u>\$ (24,400,000)</u>	<u>\$ (25,554,509)</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ (3,811,945)	\$ 213,770
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Beginning Fund Balance	\$ 26,493,493	\$ 22,681,548
Audit Adjustment	-	-
Adjusted Beginning Fund Balance	26,493,493	22,681,548
Ending Fund Balance	<u>\$ 22,681,548</u>	<u>\$ 22,895,318</u>
<i>Components of Ending Fund Balance:</i>		
Reserve for Revolving Cash	\$ 100,000	\$ 100,000
Reserve for Stores	70,000	70,000
Reserve for Prepaid Exp	-	-
Reserve for Econ Uncertainties	6,933,544	5,608,842
Restricted	-	-
Committed	11,500,000	11,500,000
Assigned	2,000,000	2,000,000
Unassigned	2,078,004	3,616,476
Total Ending Fund Balance	<u>\$ 22,681,548</u>	<u>\$ 22,895,318</u>

FULLERTON ELEMENTARY SCHOOL DISTRICT
 RESTRICTED GENERAL FUND
 2023-24

	Estimated Actuals 2022-23	Adopted Budget 2023-24
Revenues		
LCFF	\$ -	\$ -
Federal Revenues	11,516,709	5,621,281
State Revenues	49,381,728	21,085,252
Other Local Revenues	14,481,248	11,211,299
Total Revenues	<u>\$ 75,379,685</u>	<u>\$ 37,917,832</u>
Expenditures		
Certificated Salaries	\$ 20,525,949	\$ 18,483,499
Classified Salaries	11,679,901	11,479,601
Employee Benefits	20,704,274	20,707,663
Books and Supplies	29,334,589	287,578
Services and Other Operating	17,009,578	6,938,407
Capital Outlay	6,337,049	2,090,000
Other Outgo	2,931,528	2,400,663
Direct Support	1,174,379	1,084,930
Total Expenditures	<u>\$ 109,697,247</u>	<u>\$ 63,472,341</u>
 Excess (deficiency) of revenues over expenditures	 \$ (34,317,562)	 \$ (25,554,509)
Other Financing Sources (Uses)		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	-	-
Contributions	24,400,000	25,554,509
Total Other Financing Sources (Uses)	<u>\$ 24,400,000</u>	<u>\$ 25,554,509</u>
 Excess (deficiency) of revenues over expenditures and other sources (uses)	 \$ (9,917,562)	 \$ -
<hr/>		
Beginning Fund Balance	\$ 9,917,562	\$ -
Audit Adjustment	-	-
Adjusted Beginning Fund Balance	9,917,562	-
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>
 <i>Components of Ending Fund Balance:</i>		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	-	-
Reserve for Prepaid Exp	-	-
Reserve for Econ Uncertainties	-	-
Restricted	-	-
Committed	-	-
Assigned	-	-
Unassigned	-	-
Total Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>

FULLERTON ELEMENTARY SCHOOL DISTRICT
 COMBINED GENERAL FUND
 2023-24

	Estimated Actuals 2022-23	Adopted Budget 2023-24
Revenues		
LCFF	\$ 136,581,665	\$ 144,445,317
Federal Revenues	11,516,709	5,621,281
State Revenues	52,500,503	24,257,134
Other Local Revenues	16,789,739	12,851,426
Total Revenues	<u>\$ 217,388,616</u>	<u>\$ 187,175,158</u>
Expenditures		
Certificated Salaries	\$ 77,184,822	\$ 75,997,292
Classified Salaries	31,795,731	32,074,876
Employee Benefits	52,757,506	54,693,591
Books and Supplies	35,082,646	3,743,818
Services and Other Operating	24,011,172	15,289,157
Capital Outlay	6,714,076	2,092,000
Other Outgo	3,831,309	3,493,792
Direct Support	(259,139)	(423,138)
Total Expenditures	<u>\$ 231,118,123</u>	<u>\$ 186,961,388</u>
 Excess (deficiency) of revenues over expenditures	 \$ (13,729,507)	 \$ 213,770
Other Financing Sources (Uses)		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	-	-
Contributions	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>
 Excess (deficiency) of revenues over expenditures and other sources (uses)	 \$ (13,729,507)	 \$ 213,770
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Beginning Fund Balance	\$ 36,411,055	\$ 22,681,548
Audit Adjustment	-	-
Adjusted Beginning Fund Balance	36,411,055	22,681,548
Ending Fund Balance	<u>\$ 22,681,548</u>	<u>\$ 22,895,318</u>
 <i>Components of Ending Fund Balance:</i>		
Reserve for Revolving Cash	\$ 100,000	\$ 100,000
Reserve for Stores	70,000	70,000
Reserve for Prepaid Exp	-	-
Reserve for Econ Uncertainties	6,933,544	5,608,842
Restricted	-	-
Committed	11,500,000	11,500,000
Assigned	2,000,000	2,000,000
Unassigned	2,078,004	3,616,476
Total Ending Fund Balance	<u>\$ 22,681,548</u>	<u>\$ 22,895,318</u>

FULLERTON ELEMENTARY SCHOOL DISTRICT
 STUDENT ACTIVITY FUND
 2023-24

	Estimated Actuals 2022-23	Adopted Budget 2023-24
Revenues		
LCFF	\$ -	\$ -
Federal Revenues	-	-
State Revenues	-	-
Other Local Revenues	269,531	116,512
Total Revenues	<u>\$ 269,531</u>	<u>\$ 116,512</u>
Expenditures		
Certificated Salaries	\$ -	\$ -
Classified Salaries	-	-
Employee Benefits	-	-
Books and Supplies	42,762	14,126
Services and Other Operating	204,319	73,879
Capital Outlay	-	-
Other Outgo	-	-
Direct Support	-	-
Total Expenditures	<u>\$ 247,081</u>	<u>\$ 88,005</u>
 Excess (deficiency) of revenues over expenditures	 \$ 22,450	 \$ 28,507
Other Financing Sources (Uses)		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	-	-
Contributions	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>
 Excess (deficiency) of revenues over expenditures and other sources (uses)	 \$ 22,450	 \$ 28,507
<hr/>		
Beginning Fund Balance	\$ 143,709	\$ 166,159
Audit Adjustment	-	-
Adjusted Beginning Fund Balance	-	-
Ending Fund Balance	<u>\$ 166,159</u>	<u>\$ 194,666</u>
 <i>Components of Ending Fund Balance:</i>		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	-	-
Reserve for Prepaid Exp	-	-
Reserve for Econ Uncertainties	-	-
Restricted	166,159	194,666
Committed	-	-
Assigned	-	-
Unassigned	-	-
Total Ending Fund Balance	<u>\$ 166,159</u>	<u>\$ 194,666</u>

FULLERTON ELEMENTARY SCHOOL DISTRICT
CHILD DEVELOPMENT FUND
2023-24

	Estimated Actuals 2022-23	Adopted Budget 2023-24
Revenues		
LCFF	\$ -	\$ -
Federal Revenues	-	-
State Revenues	4,054,719	2,970,165
Other Local Revenues	2,191,046	2,246,100
Total Revenues	<u>\$ 6,245,765</u>	<u>\$ 5,216,265</u>
Expenditures		
Certificated Salaries	\$ 731,002	\$ 667,772
Classified Salaries	2,183,409	2,213,305
Employee Benefits	1,317,640	1,153,837
Books and Supplies	1,762,139	828,693
Services and Other Operating	141,302	123,663
Capital Outlay	-	-
Other Outgo	-	-
Direct Support	147,521	228,995
Total Expenditures	<u>\$ 6,283,013</u>	<u>\$ 5,216,265</u>
Excess (deficiency) of revenues over expenditures	\$ (37,248)	\$ -
Other Financing Sources (Uses)		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	-	-
Contributions	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ (37,248)	\$ -
<hr/>		
Beginning Fund Balance	\$ 67,248	\$ 30,000
Audit Adjustment	-	-
Adjusted Beginning Fund Balance	<u>67,248</u>	<u>30,000</u>
Ending Fund Balance	<u>\$ 30,000</u>	<u>\$ 30,000</u>
<i>Components of Ending Fund Balance:</i>		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	-	-
Reserve for Prepaid Exp	-	-
Reserve for Econ Uncertainties	-	-
Restricted	30,000	30,000
Committed	-	-
Assigned	-	-
Unassigned	-	-
Total Ending Fund Balance	<u>\$ 30,000</u>	<u>\$ 30,000</u>

FULLERTON ELEMENTARY SCHOOL DISTRICT
CAFETERIA FUND
2023-24

	Estimated Actuals 2022-23	Adopted Budget 2023-24
Revenues		
LCFF	\$ -	\$ -
Federal Revenues	4,016,981	4,372,590
State Revenues	3,319,077	3,512,227
Other Local Revenues	173,490	242,925
Total Revenues	<u>\$ 7,509,548</u>	<u>\$ 8,127,742</u>
Expenditures		
Certificated Salaries	\$ -	\$ -
Classified Salaries	1,826,305	2,330,297
Employee Benefits	925,621	1,287,880
Books and Supplies	2,104,416	3,136,350
Services and Other Operating	172,981	250,698
Capital Outlay	249,897	800,000
Other Outgo	-	-
Direct Support	111,618	194,143
Total Expenditures	<u>\$ 5,390,838</u>	<u>\$ 7,999,368</u>
 Excess (deficiency) of revenues over expenditures	 \$ 2,118,710	 \$ 128,374
Other Financing Sources (Uses)		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	-	-
Contributions	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>
 Excess (deficiency) of revenues over expenditures and other sources (uses)	 \$ 2,118,710	 \$ 128,374
<hr/>		
Beginning Fund Balance	\$ 7,313,115	\$ 9,431,825
Audit Adjustment	-	-
Adjusted Beginning Fund Balance	<u>7,313,115</u>	<u>9,431,825</u>
Ending Fund Balance	<u>\$ 9,431,825</u>	<u>\$ 9,560,199</u>
 <i>Components of Ending Fund Balance:</i>		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	-	-
Reserve for Prepaid Exp	-	-
Reserve for Econ Uncertainties	-	-
Restricted	9,431,825	9,560,199
Committed	-	-
Assigned	-	-
Unassigned	-	-
Total Ending Fund Balance	<u>\$ 9,431,825</u>	<u>\$ 9,560,199</u>

FULLERTON ELEMENTARY SCHOOL DISTRICT
 DEFERRED MAINTENANCE FUND
 2023-24

	Estimated Actuals 2022-23	Adopted Budget 2023-24
Revenues		
LCFF	\$ -	\$ -
Federal Revenues	-	-
State Revenues	-	-
Other Local Revenues	2	2
Total Revenues	<u>\$ 2</u>	<u>\$ 2</u>
Expenditures		
Certificated Salaries	\$ -	\$ -
Classified Salaries	-	-
Employee Benefits	-	-
Books and Supplies	-	-
Services and Other Operating	5	5
Capital Outlay	-	-
Other Outgo	-	-
Direct Support	-	-
Total Expenditures	<u>\$ 5</u>	<u>\$ 5</u>
Excess (deficiency) of revenues over expenditures	\$ (3)	\$ (3)
Other Financing Sources (Uses)		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	-	-
Contributions	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	<u>\$ (3)</u>	<u>\$ (3)</u>
Beginning Fund Balance	\$ 52	\$ 49
Audit Adjustment	-	-
Adjusted Beginning Fund Balance	<u>52</u>	<u>49</u>
Ending Fund Balance	<u>\$ 49</u>	<u>\$ 46</u>
<i>Components of Ending Fund Balance:</i>		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	-	-
Reserve for Prepaid Exp	-	-
Reserve for Econ Uncertainties	-	-
Restricted	49	46
Committed	-	-
Assigned	-	-
Unassigned	-	-
Total Ending Fund Balance	<u>\$ 49</u>	<u>\$ 46</u>

FULLERTON ELEMENTARY SCHOOL DISTRICT
BUILDING FUND
2023-24

	Estimated Actuals 2022-23	Adopted Budget 2023-24
Revenues		
LCFF	\$ -	\$ -
Federal Revenues	-	-
State Revenues	-	-
Other Local Revenues	20	20
Total Revenues	<u>\$ 20</u>	<u>\$ 20</u>
Expenditures		
Certificated Salaries	\$ -	\$ -
Classified Salaries	-	-
Employee Benefits	-	-
Books and Supplies	-	-
Services and Other Operating	-	-
Capital Outlay	-	-
Other Outgo	-	-
Direct Support	-	-
Total Expenditures	<u>\$ -</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures	\$ 20	\$ 20
Other Financing Sources (Uses)		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	-	-
Other Sources	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ 20	\$ 20
<hr style="border-top: 1px solid green;"/>		
Beginning Fund Balance	\$ 792	\$ 812
Audit Adjustment	-	-
Adjusted Beginning Fund Balance	<u>792</u>	<u>812</u>
Ending Fund Balance	<u>\$ 812</u>	<u>\$ 832</u>
<i>Components of Ending Fund Balance:</i>		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	-	-
Reserve for Prepaid Exp	-	-
Reserve for Econ Uncertainties	-	-
Restricted	812	832
Committed	-	-
Assigned	-	-
Unassigned	-	-
Total Ending Fund Balance	<u>\$ 812</u>	<u>\$ 832</u>

FULLERTON ELEMENTARY SCHOOL DISTRICT
 CAPITAL FACILITIES FUND
 2023-24

	Estimated Actuals 2022-23	Adopted Budget 2023-24
Revenues		
LCFF	\$ -	\$ -
Federal Revenues	-	-
State Revenues	-	-
Other Local Revenues	324,000	310,000
Total Revenues	<u>\$ 324,000</u>	<u>\$ 310,000</u>
Expenditures		
Certificated Salaries	\$ -	\$ -
Classified Salaries	-	-
Employee Benefits	-	-
Books and Supplies	-	-
Services and Other Operating	47,658	61,114
Capital Outlay	1,303,172	220,000
Other Outgo	31,461	31,461
Direct Support	-	-
Total Expenditures	<u>\$ 1,382,291</u>	<u>\$ 312,575</u>
Excess (deficiency) of revenues over expenditures	\$ (1,058,291)	\$ (2,575)
Other Financing Sources (Uses)		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	-	-
Contributions	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	<u>\$ (1,058,291)</u>	<u>\$ (2,575)</u>
Beginning Fund Balance	\$ 1,062,091	\$ 3,800
Audit Adjustment	-	-
Adjusted Beginning Fund Balance	<u>1,062,091</u>	<u>3,800</u>
Ending Fund Balance	<u>\$ 3,800</u>	<u>\$ 1,225</u>
<i>Components of Ending Fund Balance:</i>		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	-	-
Reserve for Prepaid Exp	-	-
Reserve for Econ Uncertainties	-	-
Restricted	3,800	1,225
Committed	-	-
Assigned	-	-
Unassigned	-	-
Total Ending Fund Balance	<u>\$ 3,800</u>	<u>\$ 1,225</u>

FULLERTON ELEMENTARY SCHOOL DISTRICT
SPECIAL RESERVE FUND-CAPITAL OUTLAY PROJECTS
2023-24

	Estimated Actuals 2022-23	Adopted Budget 2023-24
Revenues		
LCFF	\$ -	\$ -
Federal Revenues	-	-
State Revenues	-	-
Other Local Revenues	1,405,000	1,340,000
Total Revenues	<u>\$ 1,405,000</u>	<u>\$ 1,340,000</u>
Expenditures		
Certificated Salaries	\$ -	\$ -
Classified Salaries	-	-
Employee Benefits	-	-
Books and Supplies	2,000	-
Services and Other Operating	306,300	6,500
Capital Outlay	5,433,117	1,203,750
Other Outgo	-	-
Direct Support	-	-
Total Expenditures	<u>\$ 5,741,417</u>	<u>\$ 1,210,250</u>
Excess (deficiency) of revenues over expenditures	\$ (4,336,417)	\$ 129,750
Other Financing Sources (Uses)		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	-	-
Contributions	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	<u>\$ (4,336,417)</u>	<u>\$ 129,750</u>
Beginning Fund Balance	\$ 4,371,417	\$ 35,000
Audit Adjustment	-	-
Adjusted Beginning Fund Balance	<u>4,371,417</u>	<u>35,000</u>
Ending Fund Balance	<u>\$ 35,000</u>	<u>\$ 164,750</u>
<i>Components of Ending Fund Balance:</i>		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	-	-
Reserve for Prepaid Exp	-	-
Reserve for Econ Uncertainties	-	-
Restricted	35,000	164,750
Committed	-	-
Assigned	-	-
Unassigned	-	-
Total Ending Fund Balance	<u>\$ 35,000</u>	<u>\$ 164,750</u>

FULLERTON ELEMENTARY SCHOOL DISTRICT
CAPITAL PROJECTS FUND-BLENDED COMPONENTS
2023-24

	Estimated Actuals 2022-23	Adopted Budget 2023-24
Revenues		
LCFF	\$ -	\$ -
Federal Revenues	-	-
State Revenues	-	-
Other Local Revenues	927,207	2,125,887
Total Revenues	<u>\$ 927,207</u>	<u>\$ 2,125,887</u>
Expenditures		
Certificated Salaries	\$ -	\$ -
Classified Salaries	-	-
Employee Benefits	-	-
Books and Supplies	-	-
Services and Other Operating	141,511	104,811
Capital Outlay	-	-
Other Outgo	628,607	638,084
Direct Support	-	-
Total Expenditures	<u>\$ 770,118</u>	<u>\$ 742,895</u>
Excess (deficiency) of revenues over expenditures	\$ 157,089	\$ 1,382,992
Other Financing Sources (Uses)		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	-	-
Other Uses	70,000	1,280,680
Total Other Financing Sources (Uses)	<u>\$ (70,000)</u>	<u>\$ (1,280,680)</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ 87,089	\$ 102,312
<hr/>		
Beginning Fund Balance	\$ 774,007	\$ 861,096
Audit Adjustment	-	-
Adjusted Beginning Fund Balance	774,007	861,096
Ending Fund Balance	<u>\$ 861,096</u>	<u>\$ 963,408</u>
<i>Components of Ending Fund Balance:</i>		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	-	-
Reserve for Prepaid Exp	-	-
Reserve for Econ Uncertainties	-	-
Restricted	861,096	963,408
Committed	-	-
Assigned	-	-
Unassigned	-	-
Total Ending Fund Balance	<u>\$ 861,096</u>	<u>\$ 963,408</u>

FULLERTON ELEMENTARY SCHOOL DISTRICT
 BOND INTEREST AND REDEMPTION FUND
 2023-24

	Estimated Actuals 2022-23	Adopted Budget 2023-24
Revenues		
LCFF	\$ -	\$ -
Federal Revenues	-	-
State Revenues	-	-
Other Local Revenues	4,641,048	2,073,481
Total Revenues	<u>\$ 4,641,048</u>	<u>\$ 2,073,481</u>
Expenditures		
Certificated Salaries	\$ -	\$ -
Classified Salaries	-	-
Employee Benefits	-	-
Books and Supplies	-	-
Services and Other Operating	-	-
Capital Outlay	-	-
Other Outgo	4,625,899	2,327,440
Direct Support	-	-
Total Expenditures	<u>\$ 4,625,899</u>	<u>\$ 2,327,440</u>
 Excess (deficiency) of revenues over expenditures	 \$ 15,149	 \$ (253,959)
Other Financing Sources (Uses)		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	-	-
Other Sources	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>
 Excess (deficiency) of revenues over expenditures and other sources (uses)	 \$ 15,149	 \$ (253,959)
<hr/>		
Beginning Fund Balance	\$ 4,562,157	\$ 4,577,306
Other Restatements	-	-
Adjusted Beginning Fund Balance	<u>4,562,157</u>	<u>4,577,306</u>
Ending Fund Balance	<u>\$ 4,577,306</u>	<u>\$ 4,323,347</u>
 <i>Components of Ending Fund Balance:</i>		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	-	-
Reserve for Prepaid Exp	-	-
Reserve for Econ Uncertainties	-	-
Restricted	4,577,306	4,323,347
Committed	-	-
Assigned	-	-
Unassigned	-	-
Total Ending Fund Balance	<u>\$ 4,577,306</u>	<u>\$ 4,323,347</u>

FULLERTON ELEMENTARY SCHOOL DISTRICT
 SELF INSURANCE FUND
 2023-24

	Estimated Actuals 2022-23	Adopted Budget 2023-24
Revenues		
LCFF	\$ -	\$ -
Federal Revenues	-	-
State Revenues	-	-
Other Local Revenues	2,527,875	2,288,000
Total Revenues	<u>\$ 2,527,875</u>	<u>\$ 2,288,000</u>
Expenditures		
Certificated Salaries	\$ -	\$ -
Classified Salaries	214,563	213,006
Employee Benefits	119,874	125,430
Books and Supplies	170,973	77,210
Services and Other Operating	2,544,611	1,984,354
Capital Outlay	-	-
Other Outgo	-	-
Direct Support	-	-
Total Expenditures	<u>\$ 3,050,021</u>	<u>\$ 2,400,000</u>
Excess (deficiency) of revenues over expenditures	\$ (522,146)	\$ (112,000)
Other Financing Sources (Uses)		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	-	-
Contributions	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ (522,146)	\$ (112,000)
Beginning Net Position		
Audit Adjustment	-	-
Adjusted Beginning Net Position	2,276,651	1,754,505
Ending Net Position	<u>\$ 1,754,505</u>	<u>\$ 1,642,505</u>
<i>Components of Ending Net Position:</i>		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	-	-
Reserve for Prepaid Exp	-	-
Reserve for Econ Uncertainties	-	-
Restricted	-	-
Committed	-	-
Assigned	-	-
Unrestricted Net Position	1,754,505	1,642,505
Total Ending Net Position	<u>\$ 1,754,505</u>	<u>\$ 1,642,505</u>

ANNUAL BUDGET REPORT:

July 1, 2023 Budget Adoption

Select applicable boxes:

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

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

Budget available for inspection at:

Place: Fullerton School District Business Office

Date: June 9, 2023

Adoption Date: June 20, 2023

Signed: _____

Clerk/Secretary of the Governing Board

(Original signature required)

Public Hearing:

Place: Fullerton School District

Date: June 13, 2023

Time: 6:00pm

Contact person for additional information on the budget reports:

Name: Robert R. Coghlan, Ph.D.

Telephone: (714) 447-7412

Title: Asst. Superintendent Business Services

E-mail: robert_coghlan@myfsd.org

Criteria and Standards Review Summary

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

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Budgeted (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.		X
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.	X	
4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.		X
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
9	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.		X
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	
SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?		X
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?	X	

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2022-23) annual payment?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)		X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		X
		• Adoption date of the LCAP or an update to the LCAP:	06/20/2023	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

G = General
Ledger Data; S =
Supplemental
Data

Data Supplied For:			
Form	Description	2022-23 Estimated Actuals	2023-24 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund	G	G
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund		
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund		
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units	G	G

51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund	G	G
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets		
CASH	Cashflow Worksheet		S
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	G	
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget		G
DEBT	Schedule of Long-Term Liabilities		
ESMOE	Every Student Succeeds Act Maintenance of Effort	G	
ICR	Indirect Cost Rate Worksheet	G	
L	Lottery Report	GS	

MYP	Multiyear Projections - General Fund		GS
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		
SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	GS	GS

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

Total liabilities actuarially determined:	\$ 2,951,368.00
Less: Amount of total liabilities reserved in budget:	\$ 2,951,368.00
Estimated accrued but unfunded liabilities:	\$ 0.00

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

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

Signed

Clerk/Secretary of the Governing Board

(Original signature required)

Date of Meeting: 06/13/2023

For additional information on this certification, please contact:

Name: Robert R. Coghlan, Ph.D.
Title: Asst. Superintendent Business Services
Telephone: (714) 447-7412
E-mail: robert_coghlan@myfsd.org

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	136,581,665.00	0.00	136,581,665.00	144,445,317.00	0.00	144,445,317.00	5.8%
2) Federal Revenue		8100-8299	0.00	11,516,709.00	11,516,709.00	0.00	5,621,281.00	5,621,281.00	-51.2%
3) Other State Revenue		8300-8599	3,118,775.00	49,381,728.00	52,500,503.00	3,171,882.00	21,085,252.00	24,257,134.00	-53.8%
4) Other Local Revenue		8600-8799	2,308,491.00	14,481,248.00	16,789,739.00	1,640,127.00	11,211,299.00	12,851,426.00	-23.5%
5) TOTAL, REVENUES			142,008,931.00	75,379,685.00	217,388,616.00	149,257,326.00	37,917,832.00	187,175,158.00	-13.9%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	56,658,873.00	20,525,949.00	77,184,822.00	57,513,793.00	18,483,499.00	75,997,292.00	-1.5%
2) Classified Salaries		2000-2999	20,115,830.00	11,679,901.00	31,795,731.00	20,595,275.00	11,479,601.00	32,074,876.00	0.9%
3) Employee Benefits		3000-3999	32,053,232.00	20,704,274.00	52,757,506.00	33,985,928.00	20,707,663.00	54,693,591.00	3.7%
4) Books and Supplies		4000-4999	5,748,057.00	29,334,589.00	35,082,646.00	3,456,240.00	287,578.00	3,743,818.00	-89.3%
5) Services and Other Operating Expenditures		5000-5999	7,001,594.00	17,009,578.00	24,011,172.00	8,350,750.00	6,938,407.00	15,289,157.00	-36.3%
6) Capital Outlay		6000-6999	377,027.00	6,337,049.00	6,714,076.00	2,000.00	2,090,000.00	2,092,000.00	-68.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	899,781.00	2,931,528.00	3,831,309.00	1,093,129.00	2,400,663.00	3,493,792.00	-8.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,433,518.00)	1,174,379.00	(259,139.00)	(1,508,068.00)	1,084,930.00	(423,138.00)	63.3%
9) TOTAL, EXPENDITURES			121,420,876.00	109,697,247.00	231,118,123.00	123,489,047.00	63,472,341.00	186,961,388.00	-19.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			20,588,055.00	(34,317,562.00)	(13,729,507.00)	25,768,279.00	(25,554,509.00)	213,770.00	-101.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(24,400,000.00)	24,400,000.00	0.00	(25,554,509.00)	25,554,509.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(24,400,000.00)	24,400,000.00	0.00	(25,554,509.00)	25,554,509.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			(3,811,945.00)	(9,917,562.00)	(13,729,507.00)	213,770.00	0.00	213,770.00	-101.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	26,493,493.00	9,917,562.00	36,411,055.00	22,681,548.00	0.00	22,681,548.00	-37.7%
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)			26,493,493.00	9,917,562.00	36,411,055.00	22,681,548.00	0.00	22,681,548.00	-37.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,493,493.00	9,917,562.00	36,411,055.00	22,681,548.00	0.00	22,681,548.00	-37.7%
2) Ending Balance, June 30 (E + F1e)			22,681,548.00	0.00	22,681,548.00	22,895,318.00	0.00	22,895,318.00	0.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
Stores		9712	70,000.00	0.00	70,000.00	70,000.00	0.00	70,000.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted									
		9740	0.00	704,848.00	704,848.00	0.00	704,848.00	704,848.00	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	11,500,000.00	0.00	11,500,000.00	11,500,000.00	0.00	11,500,000.00	0.0%
d) Assigned									
Other Assignments		9780	2,000,000.00	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.0%
Deferred Maintenance	0000	9780	750,000.00		750,000.00			0.00	
Textbook Adoption	0000	9780	1,250,000.00		1,250,000.00			0.00	
Deferred Maintenance	0000	9780			0.00	750,000.00		750,000.00	
Textbook Adoption	0000	9780			0.00	1,250,000.00		1,250,000.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	6,933,544.00	0.00	6,933,544.00	5,608,842.00	0.00	5,608,842.00	-19.1%
Unassigned/Unappropriated Amount		9790	2,078,004.00	(704,848.00)	1,373,156.00	3,616,476.00	(704,848.00)	2,911,628.00	112.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				

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)	
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			0.00	0.00	0.00				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00	0.00	0.00				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	61,244,751.00	0.00	61,244,751.00	69,066,061.00	0.00	69,066,061.00	12.8%
Education Protection Account State Aid - Current Year		8012	9,614,860.00	0.00	9,614,860.00	10,000,198.00	0.00	10,000,198.00	4.0%
State Aid - Prior Years		8019	342,996.00	0.00	342,996.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	201,508.00	0.00	201,508.00	201,508.00	0.00	201,508.00	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	46,014,895.00	0.00	46,014,895.00	46,014,895.00	0.00	46,014,895.00	0.0%
Unsecured Roll Taxes		8042	1,469,018.00	0.00	1,469,018.00	1,469,018.00	0.00	1,469,018.00	0.0%
Prior Years' Taxes		8043	766,479.00	0.00	766,479.00	766,479.00	0.00	766,479.00	0.0%
Supplemental Taxes		8044	2,764,646.00	0.00	2,764,646.00	2,764,646.00	0.00	2,764,646.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	8,793,105.00	0.00	8,793,105.00	8,793,105.00	0.00	8,793,105.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	5,369,407.00	0.00	5,369,407.00	5,369,407.00	0.00	5,369,407.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			136,581,665.00	0.00	136,581,665.00	144,445,317.00	0.00	144,445,317.00	5.8%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			136,581,665.00	0.00	136,581,665.00	144,445,317.00	0.00	144,445,317.00	5.8%
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	2,390,987.00	2,390,987.00	0.00	2,390,987.00	2,390,987.00	0.0%
Special Education Discretionary Grants		8182	0.00	577,454.00	577,454.00	0.00	75,162.00	75,162.00	-87.0%
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%
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%

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)	
Title I, Part A, Basic	3010	8290		3,483,129.00	3,483,129.00		2,284,588.00	2,284,588.00	-34.4%
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		361,396.00	361,396.00		306,686.00	306,686.00	-15.1%
Title III, Part A, Immigrant Student Program	4201	8290		57,092.00	57,092.00		0.00	0.00	-100.0%
Title III, Part A, English Learner Program	4203	8290		374,480.00	374,480.00		361,541.00	361,541.00	-3.5%
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		291,350.00	291,350.00		202,317.00	202,317.00	-30.6%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	3,980,821.00	3,980,821.00	0.00	0.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			0.00	11,516,709.00	11,516,709.00	0.00	5,621,281.00	5,621,281.00	-51.2%
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	387,810.00	0.00	387,810.00	417,044.00	0.00	417,044.00	7.5%
Lottery - Unrestricted and Instructional Materials		8560	1,938,412.00	789,970.00	2,728,382.00	1,958,467.00	771,866.00	2,730,333.00	0.1%
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									
After School Education and Safety (ASES)	6010	8590		2,506,988.00	2,506,988.00		2,056,919.00	2,056,919.00	-18.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		2,874.00	2,874.00		0.00	0.00	-100.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	792,553.00	46,081,896.00	46,874,449.00	796,371.00	18,256,467.00	19,052,838.00	-59.4%
TOTAL, OTHER STATE REVENUE			3,118,775.00	49,381,728.00	52,500,503.00	3,171,882.00	21,085,252.00	24,257,134.00	-53.8%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	60,000.00	0.00	60,000.00	50,000.00	0.00	50,000.00	-16.7%
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	125,000.00	0.00	125,000.00	150,000.00	0.00	150,000.00	20.0%
Interest		8660	768,000.00	0.00	768,000.00	600,000.00	0.00	600,000.00	-21.9%
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	0.00	2,200.00	2,200.00	0.00	0.00	0.00	-100.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: 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	1,355,491.00	4,562,472.00	5,917,963.00	840,127.00	1,476,117.00	2,316,244.00	-60.9%
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		9,916,576.00	9,916,576.00		9,735,182.00	9,735,182.00	-1.8%
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			2,308,491.00	14,481,248.00	16,789,739.00	1,640,127.00	11,211,299.00	12,851,426.00	-23.5%
TOTAL, REVENUES			142,008,931.00	75,379,685.00	217,388,616.00	149,257,326.00	37,917,832.00	187,175,158.00	-13.9%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	46,291,238.00	16,493,985.00	62,785,223.00	47,281,918.00	14,532,148.00	61,814,066.00	-1.5%
Certificated Pupil Support Salaries		1200	1,968,888.00	1,367,440.00	3,336,328.00	2,079,042.00	1,712,981.00	3,792,023.00	13.7%
Certificated Supervisors' and Administrators' Salaries		1300	7,867,669.00	2,198,290.00	10,065,959.00	7,646,219.00	1,813,910.00	9,460,129.00	-6.0%
Other Certificated Salaries		1900	531,078.00	466,234.00	997,312.00	506,614.00	424,460.00	931,074.00	-6.6%
TOTAL, CERTIFICATED SALARIES			56,658,873.00	20,525,949.00	77,184,822.00	57,513,793.00	18,483,499.00	75,997,292.00	-1.5%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	2,922,652.00	5,812,343.00	8,734,995.00	2,951,319.00	6,692,234.00	9,643,553.00	10.4%
Classified Support Salaries		2200	9,234,170.00	2,900,916.00	12,135,086.00	9,689,521.00	1,636,610.00	11,326,131.00	-6.7%
Classified Supervisors' and Administrators' Salaries		2300	1,752,810.00	1,696,618.00	3,449,428.00	1,638,851.00	2,161,337.00	3,800,188.00	10.2%
Clerical, Technical and Office Salaries		2400	5,402,053.00	922,016.00	6,324,069.00	5,482,585.00	881,820.00	6,364,405.00	0.6%
Other Classified Salaries		2900	804,145.00	348,008.00	1,152,153.00	832,999.00	107,600.00	940,599.00	-18.4%
TOTAL, CLASSIFIED SALARIES			20,115,830.00	11,679,901.00	31,795,731.00	20,595,275.00	11,479,601.00	32,074,876.00	0.9%
EMPLOYEE BENEFITS									
STRS		3101-3102	10,547,692.00	10,570,752.00	21,118,444.00	10,465,923.00	10,672,684.00	21,138,607.00	0.1%
PERS		3201-3202	4,320,060.00	2,650,798.00	6,970,858.00	4,946,762.00	2,729,563.00	7,676,325.00	10.1%
OASDI/Medicare/Alternative		3301-3302	2,305,124.00	1,189,538.00	3,494,662.00	2,382,433.00	1,153,369.00	3,535,802.00	1.2%
Health and Welfare Benefits		3401-3402	12,192,185.00	5,308,619.00	17,500,804.00	14,069,096.00	5,445,626.00	19,514,722.00	11.5%
Unemployment Insurance		3501-3502	373,667.00	158,651.00	532,318.00	38,244.00	15,041.00	53,285.00	-90.0%
Workers' Compensation		3601-3602	875,129.00	377,816.00	1,252,945.00	679,692.00	270,566.00	950,258.00	-24.2%
OPEB, Allocated		3701-3702	737,983.00	448,100.00	1,186,083.00	1,057,270.00	420,814.00	1,478,084.00	24.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	701,392.00	0.00	701,392.00	346,508.00	0.00	346,508.00	-50.6%
TOTAL, EMPLOYEE BENEFITS			32,053,232.00	20,704,274.00	52,757,506.00	33,985,928.00	20,707,663.00	54,693,591.00	3.7%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	502,905.00	502,905.00	0.00	444,820.00	444,820.00	-11.5%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	4,894,642.00	27,691,297.00	32,585,939.00	3,139,340.00	(348,242.00)	2,791,098.00	-91.4%
Noncapitalized Equipment		4400	853,415.00	1,140,387.00	1,993,802.00	316,900.00	191,000.00	507,900.00	-74.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,748,057.00	29,334,589.00	35,082,646.00	3,456,240.00	287,578.00	3,743,818.00	-89.3%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	189,255.00	189,255.00	90,000.00	80,000.00	170,000.00	-10.2%
Travel and Conferences		5200	322,867.00	251,709.00	574,576.00	289,289.00	94,516.00	383,805.00	-33.2%
Dues and Memberships		5300	62,515.00	2,000.00	64,515.00	64,785.00	900.00	65,685.00	1.8%
Insurance	5400 - 5450		1,255,800.00	20,000.00	1,275,800.00	1,254,025.00	20,000.00	1,274,025.00	-0.1%
Operations and Housekeeping Services		5500	1,912,000.00	915,000.00	2,827,000.00	2,915,000.00	0.00	2,915,000.00	3.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	729,539.00	655,620.00	1,385,159.00	385,375.00	924,291.00	1,309,666.00	-5.5%
Transfers of Direct Costs		5710	(228,731.00)	228,731.00	0.00	(112,400.00)	112,400.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(2,474.00)	0.00	(2,474.00)	(1,800.00)	0.00	(1,800.00)	-27.2%

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)	
Professional/Consulting Services and Operating Expenditures		5800	2,253,197.00	14,510,753.00	16,763,950.00	2,817,820.00	5,639,800.00	8,457,620.00	-49.5%
Communications		5900	696,881.00	236,510.00	933,391.00	648,656.00	66,500.00	715,156.00	-23.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,001,594.00	17,009,578.00	24,011,172.00	8,350,750.00	6,938,407.00	15,289,157.00	-36.3%
CAPITAL OUTLAY									
Land		6100	200,000.00	2,748,254.00	2,948,254.00	0.00	1,100,000.00	1,100,000.00	-62.7%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,000.00	3,193,345.00	3,195,345.00	0.00	950,000.00	950,000.00	-70.3%
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	143,000.00	395,450.00	538,450.00	0.00	40,000.00	40,000.00	-92.6%
Equipment Replacement		6500	32,027.00	0.00	32,027.00	2,000.00	0.00	2,000.00	-93.8%
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			377,027.00	6,337,049.00	6,714,076.00	2,000.00	2,090,000.00	2,092,000.00	-68.8%
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	281,520.00	281,520.00	0.00	250,000.00	250,000.00	-11.2%
Payments to County Offices		7142	180,653.00	2,073,328.00	2,253,981.00	175,000.00	2,000,000.00	2,175,000.00	-3.5%
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%
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	96,003.00	11,043.00	107,046.00	91,328.00	2,763.00	94,091.00	-12.1%
Other Debt Service - Principal		7439	623,125.00	565,637.00	1,188,762.00	826,801.00	147,900.00	974,701.00	-18.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			899,781.00	2,931,528.00	3,831,309.00	1,093,129.00	2,400,663.00	3,493,792.00	-8.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,174,379.00)	1,174,379.00	0.00	(1,084,930.00)	1,084,930.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(259,139.00)	0.00	(259,139.00)	(423,138.00)	0.00	(423,138.00)	63.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,433,518.00)	1,174,379.00	(259,139.00)	(1,508,068.00)	1,084,930.00	(423,138.00)	63.3%
TOTAL, EXPENDITURES			121,420,876.00	109,697,247.00	231,118,123.00	123,489,047.00	63,472,341.00	186,961,388.00	-19.1%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									

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)	
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(24,400,000.00)	24,400,000.00	0.00	(25,554,509.00)	25,554,509.00	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			(24,400,000.00)	24,400,000.00	0.00	(25,554,509.00)	25,554,509.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(24,400,000.00)	24,400,000.00	0.00	(25,554,509.00)	25,554,509.00	0.00	0.0%

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	136,581,665.00	0.00	136,581,665.00	144,445,317.00	0.00	144,445,317.00	5.8%
2) Federal Revenue		8100-8299	0.00	11,516,709.00	11,516,709.00	0.00	5,621,281.00	5,621,281.00	-51.2%
3) Other State Revenue		8300-8599	3,118,775.00	49,381,728.00	52,500,503.00	3,171,882.00	21,085,252.00	24,257,134.00	-53.8%
4) Other Local Revenue		8600-8799	2,308,491.00	14,481,248.00	16,789,739.00	1,640,127.00	11,211,299.00	12,851,426.00	-23.5%
5) TOTAL, REVENUES			142,008,931.00	75,379,685.00	217,388,616.00	149,257,326.00	37,917,832.00	187,175,158.00	-13.9%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction		1000-1999	73,332,192.00	75,500,925.00	148,833,117.00	73,942,726.00	41,270,153.00	115,212,879.00	-22.6%
2) Instruction - Related Services		2000-2999	19,927,204.00	12,522,476.00	32,449,680.00	20,628,872.00	7,476,556.00	28,105,428.00	-13.4%
3) Pupil Services		3000-3999	9,256,388.00	4,635,641.00	13,892,029.00	8,208,701.00	4,763,990.00	12,972,691.00	-6.6%
4) Ancillary Services		4000-4999	17,126.00	5,064.00	22,190.00	17,578.00	0.00	17,578.00	-20.8%
5) Community Services		5000-5999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise		6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration		7000-7999	7,886,571.00	1,441,307.00	9,327,878.00	8,238,927.00	1,195,979.00	9,434,906.00	1.1%
8) Plant Services		8000-8999	10,101,614.00	12,660,306.00	22,761,920.00	11,359,114.00	6,365,000.00	17,724,114.00	-22.1%
9) Other Outgo		9000-9999	899,781.00	2,931,528.00	3,831,309.00	1,093,129.00	2,400,663.00	3,493,792.00	-8.8%
10) TOTAL, EXPENDITURES			121,420,876.00	109,697,247.00	231,118,123.00	123,489,047.00	63,472,341.00	186,961,388.00	-19.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			20,588,055.00	(34,317,562.00)	(13,729,507.00)	25,768,279.00	(25,554,509.00)	213,770.00	-101.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(24,400,000.00)	24,400,000.00	0.00	(25,554,509.00)	25,554,509.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(24,400,000.00)	24,400,000.00	0.00	(25,554,509.00)	25,554,509.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,811,945.00)	(9,917,562.00)	(13,729,507.00)	213,770.00	0.00	213,770.00	-101.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	26,493,493.00	9,917,562.00	36,411,055.00	22,681,548.00	0.00	22,681,548.00	-37.7%
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)			26,493,493.00	9,917,562.00	36,411,055.00	22,681,548.00	0.00	22,681,548.00	-37.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,493,493.00	9,917,562.00	36,411,055.00	22,681,548.00	0.00	22,681,548.00	-37.7%
2) Ending Balance, June 30 (E + F1e)			22,681,548.00	0.00	22,681,548.00	22,895,318.00	0.00	22,895,318.00	0.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
Stores		9712	70,000.00	0.00	70,000.00	70,000.00	0.00	70,000.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	704,848.00	704,848.00	0.00	704,848.00	704,848.00	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	11,500,000.00	0.00	11,500,000.00	11,500,000.00	0.00	11,500,000.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	2,000,000.00	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.0%
Deferred Maintenance	0000	9780	750,000.00		750,000.00			0.00	
Textbook Adoption	0000	9780	1,250,000.00		1,250,000.00			0.00	
Deferred Maintenance	0000	9780				750,000.00		750,000.00	
Textbook Adoption	0000	9780				1,250,000.00		1,250,000.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	6,933,544.00	0.00	6,933,544.00	5,608,842.00	0.00	5,608,842.00	-19.1%
Unassigned/Unappropriated Amount		9790	2,078,004.00	(704,848.00)	1,373,156.00	3,616,476.00	(704,848.00)	2,911,628.00	112.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
6536	Special Ed: Dispute Prevention and Dispute Resolution	181,520.00	181,520.00
6537	Special Ed: Learning Recovery Support	523,328.00	523,328.00
Total, Restricted Balance		704,848.00	704,848.00

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	269,531.00	116,512.00	-112.3%
5) TOTAL, REVENUES			269,531.00	116,512.00	-112.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	42,762.00	14,126.00	-67.0%
5) Services and Other Operating Expenditures		5000-5999	204,319.00	73,879.00	-63.8%
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			247,081.00	88,005.00	-130.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			22,450.00	28,507.00	27.0%
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)			22,450.00	28,507.00	27.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	143,708.55	166,158.55	15.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			143,708.55	166,158.55	15.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			143,708.55	166,158.55	15.6%
2) Ending Balance, June 30 (E + F1e)			166,158.55	194,665.55	17.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	166,158.55	194,665.55	17.2%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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		
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 Revenues		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		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	71,795.00	32,443.00	-54.8%
Interest		8660	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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	197,736.00	84,069.00	-57.5%
TOTAL, REVENUES			269,531.00	116,512.00	-112.3%
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					
Materials and Supplies		4300	42,762.00	14,126.00	-67.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			42,762.00	14,126.00	-67.0%
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	204,319.00	73,879.00	-63.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			204,319.00	73,879.00	-63.8%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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			247,081.00	88,005.00	-130.8%
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					
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%
(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	269,531.00	116,512.00	-112.3%
5) TOTAL, REVENUES			269,531.00	116,512.00	-112.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		247,081.00	88,005.00	-64.4%
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			247,081.00	88,005.00	-64.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			22,450.00	28,507.00	27.0%
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)			22,450.00	28,507.00	27.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	143,708.55	166,158.55	15.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			143,708.55	166,158.55	15.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			143,708.55	166,158.55	15.6%
2) Ending Balance, June 30 (E + F1e)			166,158.55	194,665.55	17.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	166,158.55	194,665.55	17.2%

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

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
8210	Student Activity Funds	166,158.55	194,665.55
Total, Restricted Balance		166,158.55	194,665.55

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	4,054,719.00	2,970,165.00	-26.7%
4) Other Local Revenue		8600-8799	2,191,046.00	2,246,100.00	2.5%
5) TOTAL, REVENUES			6,245,765.00	5,216,265.00	-16.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	731,002.00	667,772.00	-8.6%
2) Classified Salaries		2000-2999	2,183,409.00	2,213,305.00	1.4%
3) Employee Benefits		3000-3999	1,317,640.00	1,153,837.00	-12.4%
4) Books and Supplies		4000-4999	1,762,139.00	828,693.00	-53.0%
5) Services and Other Operating Expenditures		5000-5999	141,302.00	123,663.00	-12.5%
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	147,521.00	228,995.00	55.2%
9) TOTAL, EXPENDITURES			6,283,013.00	5,216,265.00	-17.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(37,248.00)	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)			(37,248.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	67,248.00	30,000.00	-55.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			67,248.00	30,000.00	-55.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			67,248.00	30,000.00	-55.4%
2) Ending Balance, June 30 (E + F1e)			30,000.00	30,000.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	30,000.00	30,000.00	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	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		

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			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					
(G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	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	2,839,753.00	2,839,753.00	0.0%
All Other State Revenue	All Other	8590	1,214,966.00	130,412.00	-89.3%
TOTAL, OTHER STATE REVENUE			4,054,719.00	2,970,165.00	-26.7%
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	19,000.00	15,000.00	-21.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	2,170,586.00	2,231,000.00	2.8%
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	1,460.00	100.00	-93.2%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,191,046.00	2,246,100.00	2.5%
TOTAL, REVENUES			6,245,765.00	5,216,265.00	-16.5%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	638,696.00	600,838.00	-5.9%
Certificated Pupil Support Salaries		1200	50,827.00	49,922.00	-1.8%
Certificated Supervisors' and Administrators' Salaries		1300	41,479.00	17,012.00	-59.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			731,002.00	667,772.00	-8.6%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,664,219.00	1,433,309.00	-13.9%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	296,049.00	589,802.00	99.2%
Clerical, Technical and Office Salaries		2400	223,141.00	190,194.00	-14.8%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,183,409.00	2,213,305.00	1.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	177,999.00	120,246.00	-32.4%
PERS		3201-3202	467,395.00	395,134.00	-15.5%
OASDI/Medicare/Alternative		3301-3302	187,266.00	187,990.00	0.4%
Health and Welfare Benefits		3401-3402	394,786.00	382,733.00	-3.1%
Unemployment Insurance		3501-3502	14,475.00	1,441.00	-90.0%
Workers' Compensation		3601-3602	34,181.00	25,941.00	-24.1%
OPEB, Allocated		3701-3702	41,538.00	40,352.00	-2.9%
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			1,317,640.00	1,153,837.00	-12.4%
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	1,618,039.00	706,693.00	-56.3%
Noncapitalized Equipment		4400	144,100.00	122,000.00	-15.3%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,762,139.00	828,693.00	-53.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	8,180.00	4,663.00	-43.0%
Dues and Memberships		5300	1,850.00	1,100.00	-40.5%
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	7,000.00	7,000.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,424.00	1,300.00	-8.7%
Professional/Consulting Services and Operating Expenditures		5800	97,848.00	84,500.00	-13.6%
Communications		5900	25,000.00	25,100.00	0.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			141,302.00	123,663.00	-12.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	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)					
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	147,521.00	228,995.00	55.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			147,521.00	228,995.00	55.2%
TOTAL, EXPENDITURES			6,283,013.00	5,216,265.00	-17.0%
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	4,054,719.00	2,970,165.00	-26.7%
4) Other Local Revenue		8600-8799	2,191,046.00	2,246,100.00	2.5%
5) TOTAL, REVENUES			6,245,765.00	5,216,265.00	-16.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		5,046,778.00	3,524,815.00	-30.2%
2) Instruction - Related Services	2000-2999		1,015,386.00	1,386,741.00	36.6%
3) Pupil Services	3000-3999		73,328.00	75,714.00	3.3%
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		147,521.00	228,995.00	55.2%
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			6,283,013.00	5,216,265.00	-17.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(37,248.00)	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)			(37,248.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	67,248.00	30,000.00	-55.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			67,248.00	30,000.00	-55.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			67,248.00	30,000.00	-55.4%
2) Ending Balance, June 30 (E + F1e)			30,000.00	30,000.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	30,000.00	30,000.00	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%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
Total, Restricted Balance		0.00	0.00

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	4,016,981.00	4,372,590.00	8.9%
3) Other State Revenue		8300-8599	3,319,077.00	3,512,227.00	5.8%
4) Other Local Revenue		8600-8799	173,489.52	242,925.00	40.0%
5) TOTAL, REVENUES			7,509,547.52	8,127,742.00	8.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,826,305.12	2,330,297.00	27.6%
3) Employee Benefits		3000-3999	925,620.62	1,287,880.00	39.1%
4) Books and Supplies		4000-4999	2,104,415.59	3,136,350.00	49.0%
5) Services and Other Operating Expenditures		5000-5999	172,981.02	250,698.00	44.9%
6) Capital Outlay		6000-6999	249,897.43	800,000.00	220.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	111,618.00	194,143.00	73.9%
9) TOTAL, EXPENDITURES			5,390,837.78	7,999,368.00	48.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,118,709.74	128,374.00	-93.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,118,709.74	128,374.00	-93.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,313,115.00	9,431,824.74	29.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,313,115.00	9,431,824.74	29.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,313,115.00	9,431,824.74	29.0%
2) Ending Balance, June 30 (E + F1e)			9,431,824.74	9,560,198.74	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	9,431,824.74	9,560,198.74	1.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
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		

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			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) 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					
(G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	4,016,981.00	4,372,590.00	8.9%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			4,016,981.00	4,372,590.00	8.9%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	3,319,077.00	3,512,227.00	5.8%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,319,077.00	3,512,227.00	5.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	141,337.24	146,400.00	3.6%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	493.33	1,500.00	204.1%
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	31,658.95	95,025.00	200.2%
TOTAL, OTHER LOCAL REVENUE			173,489.52	242,925.00	40.0%
TOTAL, REVENUES			7,509,547.52	8,127,742.00	8.2%
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	1,581,439.85	1,956,300.00	23.7%
Classified Supervisors' and Administrators' Salaries		2300	244,865.27	373,997.00	52.7%
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			1,826,305.12	2,330,297.00	27.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	391,370.23	621,723.00	58.9%
OASDI/Medicare/Alternative		3301-3302	136,867.58	178,918.00	30.7%
Health and Welfare Benefits		3401-3402	341,662.16	415,000.00	21.5%
Unemployment Insurance		3501-3502	9,020.53	11,651.00	29.2%
Workers' Compensation		3601-3602	21,086.19	27,964.00	32.6%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
OPEB, Allocated		3701-3702	25,613.93	32,624.00	27.4%
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			925,620.62	1,287,880.00	39.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	64,902.56	135,250.00	108.4%
Noncapitalized Equipment		4400	181,149.15	180,000.00	-0.6%
Food		4700	1,858,363.88	2,821,100.00	51.8%
TOTAL, BOOKS AND SUPPLIES			2,104,415.59	3,136,350.00	49.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	16,649.82	25,000.00	50.2%
Dues and Memberships		5300	4,355.66	5,000.00	14.8%
Insurance		5400-5450	3,181.00	3,598.00	13.1%
Operations and Housekeeping Services		5500	20,913.73	80,000.00	282.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	85,230.35	87,500.00	2.7%
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	18,050.31	25,600.00	41.8%
Communications		5900	24,600.15	24,000.00	-2.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			172,981.02	250,698.00	44.9%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	55,000.00	200,000.00	263.6%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	194,897.43	600,000.00	207.9%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			249,897.43	800,000.00	220.1%
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	111,618.00	194,143.00	73.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			111,618.00	194,143.00	73.9%
TOTAL, EXPENDITURES			5,390,837.78	7,999,368.00	48.4%
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	4,016,981.00	4,372,590.00	8.9%
3) Other State Revenue		8300-8599	3,319,077.00	3,512,227.00	5.8%
4) Other Local Revenue		8600-8799	173,489.52	242,925.00	40.0%
5) TOTAL, REVENUES			7,509,547.52	8,127,742.00	8.2%
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		5,203,306.05	7,525,225.00	44.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		111,618.00	194,143.00	73.9%
8) Plant Services	8000-8999		75,913.73	280,000.00	268.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,390,837.78	7,999,368.00	48.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,118,709.74	128,374.00	-93.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,118,709.74	128,374.00	-93.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,313,115.00	9,431,824.74	29.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,313,115.00	9,431,824.74	29.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,313,115.00	9,431,824.74	29.0%
2) Ending Balance, June 30 (E + F1e)			9,431,824.74	9,560,198.74	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	9,431,824.74	9,560,198.74	1.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23	2023-24
		Estimated Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	9,431,824.74	9,560,198.74
Total, Restricted Balance		9,431,824.74	9,560,198.74

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	2.00	2.00	0.0%
5) TOTAL, REVENUES			2.00	2.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	5.00	5.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5.00	5.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3.00)	(3.00)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3.00)	(3.00)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	52.00	49.00	-5.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			52.00	49.00	-5.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			52.00	49.00	-5.8%
2) Ending Balance, June 30 (E + F1e)			49.00	46.00	-6.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	49.00	46.00	-6.1%
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		
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			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					
(G10 + H2) - (I6 + J2)			0.00		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2.00	2.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2.00	2.00	0.0%
TOTAL, REVENUES			2.00	2.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
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%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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%
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	5.00	5.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5.00	5.00	0.0%
CAPITAL OUTLAY					
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)					
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			5.00	5.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
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%
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	2.00	2.00	0.0%
5) TOTAL, REVENUES			2.00	2.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		5.00	5.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5.00	5.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(3.00)	(3.00)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3.00)	(3.00)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	52.00	49.00	-5.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			52.00	49.00	-5.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			52.00	49.00	-5.8%
2) Ending Balance, June 30 (E + F1e)			49.00	46.00	-6.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	49.00	46.00	-6.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
Total, Restricted Balance		0.00	0.00

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	20.00	20.00	0.0%
5) TOTAL, REVENUES			20.00	20.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			20.00	20.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			20.00	20.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	792.00	812.00	2.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			792.00	812.00	2.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			792.00	812.00	2.5%
2) Ending Balance, June 30 (E + F1e)			812.00	832.00	2.5%
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	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	812.00	832.00	2.5%
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					
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	20.00	20.00	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			20.00	20.00	0.0%
TOTAL, REVENUES			20.00	20.00	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					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
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)					
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			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
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	20.00	20.00	0.0%
5) TOTAL, REVENUES			20.00	20.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			20.00	20.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			20.00	20.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	792.00	812.00	2.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			792.00	812.00	2.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			792.00	812.00	2.5%
2) Ending Balance, June 30 (E + F1e)			812.00	832.00	2.5%
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					
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	812.00	832.00	2.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
Total, Restricted Balance		0.00	0.00

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	324,000.00	310,000.00	-4.3%
5) TOTAL, REVENUES			324,000.00	310,000.00	-4.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	47,658.00	61,114.00	28.2%
6) Capital Outlay		6000-6999	1,303,172.00	220,000.00	-83.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	31,461.00	31,461.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,382,291.00	312,575.00	-77.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,058,291.00)	(2,575.00)	-99.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,058,291.00)	(2,575.00)	-99.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,062,091.00	3,800.00	-99.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,062,091.00	3,800.00	-99.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,062,091.00	3,800.00	-99.6%
2) Ending Balance, June 30 (E + F1e)			3,800.00	1,225.00	-67.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,800.00	1,225.00	-67.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
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		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	24,000.00	10,000.00	-58.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	300,000.00	300,000.00	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			324,000.00	310,000.00	-4.3%
TOTAL, REVENUES			324,000.00	310,000.00	-4.3%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%

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	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	26,748.00	45,614.00	70.5%
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	20,910.00	15,500.00	-25.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			47,658.00	61,114.00	28.2%
CAPITAL OUTLAY					
Land		6100	721,230.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	581,942.00	220,000.00	-62.2%
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			1,303,172.00	220,000.00	-83.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	31,461.00	31,461.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			31,461.00	31,461.00	0.0%
TOTAL, EXPENDITURES			1,382,291.00	312,575.00	-77.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from 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)			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	324,000.00	310,000.00	-4.3%
5) TOTAL, REVENUES			324,000.00	310,000.00	-4.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,350,830.00	281,114.00	-79.2%
9) Other Outgo	9000-9999	Except 7600-7699	31,461.00	31,461.00	0.0%
10) TOTAL, EXPENDITURES			1,382,291.00	312,575.00	-77.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(1,058,291.00)	(2,575.00)	-99.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(1,058,291.00)	(2,575.00)	-99.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,062,091.00	3,800.00	-99.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,062,091.00	3,800.00	-99.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,062,091.00	3,800.00	-99.6%
2) Ending Balance, June 30 (E + F1e)			3,800.00	1,225.00	-67.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,800.00	1,225.00	-67.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

	Resource	Description	2022-23	
			Estimated Actuals	2023-24 Budget
	9010	Other Restricted Local	3,800.00	1,225.00
Total, Restricted Balance			3,800.00	1,225.00

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	1,405,000.00	1,340,000.00	-4.6%
5) TOTAL, REVENUES			1,405,000.00	1,340,000.00	-4.6%
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	2,000.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	306,300.00	6,500.00	-97.9%
6) Capital Outlay		6000-6999	5,433,117.00	1,203,750.00	-77.8%
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			5,741,417.00	1,210,250.00	-78.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,336,417.00)	129,750.00	-103.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,336,417.00)	129,750.00	-103.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,371,417.00	35,000.00	-99.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,371,417.00	35,000.00	-99.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,371,417.00	35,000.00	-99.2%
2) Ending Balance, June 30 (E + F1e)			35,000.00	164,750.00	370.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	35,000.00	164,750.00	370.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
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					
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	1,300,000.00	1,300,000.00	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	105,000.00	40,000.00	-61.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,405,000.00	1,340,000.00	-4.6%
TOTAL, REVENUES			1,405,000.00	1,340,000.00	-4.6%
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	2,000.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			2,000.00	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	306,300.00	6,500.00	-97.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			306,300.00	6,500.00	-97.9%
CAPITAL OUTLAY					
Land		6100	3,815,381.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,617,736.00	1,203,750.00	-25.6%
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			5,433,117.00	1,203,750.00	-77.8%
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			5,741,417.00	1,210,250.00	-78.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: Special Reserve Fund From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: Special Reserve Fund To: General Fund/CSSF		7612	0.00	0.00	0.0%
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(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)			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	1,405,000.00	1,340,000.00	-4.6%
5) TOTAL, REVENUES			1,405,000.00	1,340,000.00	-4.6%
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		5,741,417.00	1,210,250.00	-78.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,741,417.00	1,210,250.00	-78.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(4,336,417.00)	129,750.00	-103.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(4,336,417.00)	129,750.00	-103.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,371,417.00	35,000.00	-99.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,371,417.00	35,000.00	-99.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,371,417.00	35,000.00	-99.2%
2) Ending Balance, June 30 (E + F1e)			35,000.00	164,750.00	370.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	35,000.00	164,750.00	370.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
9010	Other Restricted Local	35,000.00	164,750.00
Total, Restricted Balance		35,000.00	164,750.00

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	927,207.00	2,125,887.00	129.3%
5) TOTAL, REVENUES			927,207.00	2,125,887.00	129.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	141,511.00	104,811.00	-25.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	628,607.00	638,084.00	1.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			770,118.00	742,895.00	-3.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			157,089.00	1,382,992.00	780.4%
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	70,000.00	1,280,680.00	1,729.5%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(70,000.00)	(1,280,680.00)	1,729.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			87,089.00	102,312.00	17.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	774,007.00	861,096.00	11.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			774,007.00	861,096.00	11.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			774,007.00	861,096.00	11.3%
2) Ending Balance, June 30 (E + F1e)			861,096.00	963,408.00	11.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	861,096.00	963,408.00	11.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
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						
Restricted Levies - Other						
Homeowners' Exemptions						
Other Subventions/In-Lieu Taxes						
All Other State Revenue						
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	900,000.00	2.3%	
Unsecured Roll			8616	0.00	0.0%	
Prior Years' Taxes			8617	0.00	0.0%	
Supplemental Taxes			8618	0.00	0.0%	
Non-Ad Valorem Taxes						
Parcel Taxes			8621	0.00	0.0%	
Other			8622	0.00	0.0%	
Community Redevelopment Funds Not Subject to LCFF Deduction			8625	0.00	0.0%	
Penalties and Interest from Delinquent Non-LCFF Taxes			8629	0.00	0.0%	
Sales						
Sale of Equipment/Supplies			8631	0.00	0.0%	
Leases and Rentals			8650	0.00	0.0%	
Interest			8660	37,207.00	207.00	-99.4%
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	10,000.00	1,225,680.00	12,156.8%
TOTAL, OTHER LOCAL REVENUE				927,207.00	2,125,887.00	129.3%
TOTAL, REVENUES				927,207.00	2,125,887.00	129.3%
CLASSIFIED SALARIES						
Classified Support Salaries			2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries			2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries			2400	0.00	0.00	0.0%
Other Classified Salaries			2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES				0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	141,511.00	104,811.00	-25.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			141,511.00	104,811.00	-25.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
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)					
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					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	220,578.00	214,363.00	-2.8%
Other Debt Service - Principal		7439	408,029.00	423,721.00	3.8%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			628,607.00	638,084.00	1.5%
TOTAL, EXPENDITURES			770,118.00	742,895.00	-3.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
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	70,000.00	1,280,680.00	1,729.5%
(d) TOTAL, USES			70,000.00	1,280,680.00	1,729.5%
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)			(70,000.00)	(1,280,680.00)	1,729.5%

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	927,207.00	2,125,887.00	129.3%
5) TOTAL, REVENUES			927,207.00	2,125,887.00	129.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		141,511.00	104,811.00	-25.9%
9) Other Outgo	9000-9999	Except 7600-7699	628,607.00	638,084.00	1.5%
10) TOTAL, EXPENDITURES			770,118.00	742,895.00	-3.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			157,089.00	1,382,992.00	780.4%
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	70,000.00	1,280,680.00	1,729.5%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(70,000.00)	(1,280,680.00)	1,729.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			87,089.00	102,312.00	17.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	774,007.00	861,096.00	11.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			774,007.00	861,096.00	11.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			774,007.00	861,096.00	11.3%
2) Ending Balance, June 30 (E + F1e)			861,096.00	963,408.00	11.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	861,096.00	963,408.00	11.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
9010	Other Restricted Local	861,096.00	963,408.00
Total, Restricted Balance		861,096.00	963,408.00

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	4,641,048.00	2,073,481.00	-55.3%
5) TOTAL, REVENUES			4,641,048.00	2,073,481.00	-55.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	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	4,625,899.00	2,327,440.00	-49.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,625,899.00	2,327,440.00	-49.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			15,149.00	(253,959.00)	-1,776.4%
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)			15,149.00	(253,959.00)	-1,776.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,562,157.00	4,577,306.00	0.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,562,157.00	4,577,306.00	0.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,562,157.00	4,577,306.00	0.3%
2) Ending Balance, June 30 (E + F1e)			4,577,306.00	4,323,347.00	-5.5%
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	4,577,306.00	4,323,347.00	-5.5%
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	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	4,562,817.00	1,995,250.00	-56.3%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	76,770.00	76,770.00	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	1,461.00	1,461.00	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			4,641,048.00	2,073,481.00	-55.3%
TOTAL, REVENUES			4,641,048.00	2,073,481.00	-55.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	1,907,802.00	1,905,770.00	-0.1%
Bond Interest and Other Service Charges		7434	2,718,097.00	421,670.00	-84.5%
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)			4,625,899.00	2,327,440.00	-49.7%
TOTAL, EXPENDITURES			4,625,899.00	2,327,440.00	-49.7%
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	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,641,048.00	2,073,481.00	-55.3%
5) TOTAL, REVENUES			4,641,048.00	2,073,481.00	-55.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	4,625,899.00	2,327,440.00	-49.7%
10) TOTAL, EXPENDITURES			4,625,899.00	2,327,440.00	-49.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			15,149.00	(253,959.00)	-1,776.4%
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)			15,149.00	(253,959.00)	-1,776.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,562,157.00	4,577,306.00	0.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,562,157.00	4,577,306.00	0.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,562,157.00	4,577,306.00	0.3%
2) Ending Balance, June 30 (E + F1e)			4,577,306.00	4,323,347.00	-5.5%
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	4,577,306.00	4,323,347.00	-5.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
9010	Other Restricted Local	4,577,306.00	4,323,347.00
Total, Restricted Balance		4,577,306.00	4,323,347.00

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	2,527,875.00	2,288,000.00	-9.5%
5) TOTAL, REVENUES			2,527,875.00	2,288,000.00	-9.5%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	214,563.00	213,006.00	-0.7%
3) Employee Benefits		3000-3999	119,874.00	125,430.00	4.6%
4) Books and Supplies		4000-4999	170,973.00	77,210.00	-54.8%
5) Services and Other Operating Expenses		5000-5999	2,544,611.00	1,984,354.00	-22.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			3,050,021.00	2,400,000.00	-21.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(522,146.00)	(112,000.00)	-78.6%
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 NET POSITION (C + D4)			(522,146.00)	(112,000.00)	-78.6%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	2,276,651.00	1,754,505.00	-22.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,276,651.00	1,754,505.00	-22.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			2,276,651.00	1,754,505.00	-22.9%
2) Ending Net Position, June 30 (E + F1e)			1,754,505.00	1,642,505.00	-6.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	1,754,505.00	1,642,505.00	-6.4%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			0.00		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	117,875.00	88,000.00	-25.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	2,410,000.00	2,200,000.00	-8.7%
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			2,527,875.00	2,288,000.00	-9.5%
TOTAL, REVENUES			2,527,875.00	2,288,000.00	-9.5%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
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	129,340.00	131,390.00	1.6%
Clerical, Technical and Office Salaries		2400	85,223.00	81,616.00	-4.2%
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			214,563.00	213,006.00	-0.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	53,082.00	56,830.00	7.1%
OASDI/Medicare/Alternative		3301-3302	16,491.00	16,322.00	-1.0%
Health and Welfare Benefits		3401-3402	43,650.00	47,270.00	8.3%
Unemployment Insurance		3501-3502	1,073.00	107.00	-90.0%
Workers' Compensation		3601-3602	2,574.00	1,919.00	-25.4%
OPEB, Allocated		3701-3702	3,004.00	2,982.00	-0.7%
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			119,874.00	125,430.00	4.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	120,273.00	75,810.00	-37.0%
Noncapitalized Equipment		4400	50,700.00	1,400.00	-97.2%
TOTAL, BOOKS AND SUPPLIES			170,973.00	77,210.00	-54.8%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,450.00	1,800.00	-26.5%
Dues and Memberships		5300	300.00	0.00	-100.0%
Insurance		5400-5450	1,369,232.00	1,135,000.00	-17.1%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,000.00	1,800.00	-10.0%
Transfers of Direct Costs - Interfund		5750	1,050.00	500.00	-52.4%
Professional/Consulting Services and Operating Expenditures		5800	1,169,579.00	845,254.00	-27.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			2,544,611.00	1,984,354.00	-22.0%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			3,050,021.00	2,400,000.00	-21.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	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	2,527,875.00	2,288,000.00	-9.5%
5) TOTAL, REVENUES			2,527,875.00	2,288,000.00	-9.5%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		3,050,021.00	2,400,000.00	-21.3%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			3,050,021.00	2,400,000.00	-21.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(522,146.00)	(112,000.00)	-78.6%
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 NET POSITION (C + D4)			(522,146.00)	(112,000.00)	-78.6%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	2,276,651.00	1,754,505.00	-22.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,276,651.00	1,754,505.00	-22.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			2,276,651.00	1,754,505.00	-22.9%
2) Ending Net Position, June 30 (E + F1e)			1,754,505.00	1,642,505.00	-6.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	1,754,505.00	1,642,505.00	-6.4%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
Total, Restricted Net Position		0.00	0.00

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)	11,030.00	11,030.00	12,051.81	11,122.82	11,122.82	11,582.08
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
4. Total, District Regular ADA (Sum of Lines A1 through A3)	11,030.00	11,030.00	12,051.81	11,122.82	11,122.82	11,582.08
5. District Funded County Program ADA						
a. County Community Schools	9.19	9.19	9.19	9.19	9.19	9.19
b. Special Education-Special Day Class	6.80	6.80	6.80	6.80	6.80	6.80
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	.59	.59	.59	.59	.59	.59
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.00
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.00
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	16.58	16.58	16.58	16.58	16.58	16.58
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	11,046.58	11,046.58	12,068.39	11,139.40	11,139.40	11,598.66
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.00
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:		JUNE								
A. BEGINNING CASH			44,757,818.00	39,644,940.00	28,775,351.00	24,539,212.00	16,218,168.00	17,472,911.00	40,952,809.00	28,666,720.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		3,409,860.00	3,409,860.00	8,855,012.00	6,137,749.00	6,137,749.00	8,855,012.00	6,137,749.00	6,137,749.00
Property Taxes	8020-8079		1,582,173.00	32,690.00	732,245.00	91,531.00	8,721,566.00	20,319,811.00	2,608,624.00	58,841.00
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299		542.00	358.00	599,164.00	932,909.00	13,372.00	379,283.00	53,333.00	724,791.00
Other State Revenue	8300-8599		240,107.00	242,378.00	831,130.00	470,025.00	4,066,700.00	3,217,743.00	507,194.00	428,065.00
Other Local Revenue	8600-8799		24,912.00	248,005.00	306,075.00	463,311.00	198,005.00	1,731,081.00	3,707,647.00	226,552.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			5,257,594.00	3,933,291.00	11,323,626.00	8,095,525.00	19,137,392.00	34,502,930.00	13,014,547.00	7,575,998.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		998,880.00	7,219,743.00	7,219,743.00	7,219,743.00	7,219,743.00	75,997.00	14,439,485.00	7,219,743.00
Classified Salaries	2000-2999		1,064,886.00	1,470,454.00	2,325,270.00	2,854,664.00	2,854,664.00	2,854,664.00	2,854,664.00	2,854,664.00
Employee Benefits	3000-3999		2,270,234.00	2,434,787.00	4,648,955.00	4,648,955.00	4,648,955.00	4,648,955.00	4,648,955.00	4,648,955.00
Books and Supplies	4000-4999		3,204.00	114,067.00	133,025.00	114,913.00	135,937.00	114,904.00	58,695.00	60,662.00
Services	5000-5999		740,968.00	743,761.00	1,198,838.00	995,187.00	1,372,139.00	1,118,567.00	1,162,597.00	1,081,388.00
Capital Outlay	6000-6599		35,318.00	125,404.00	115,060.00	144,717.00	36,076.00	86,864.00	115,060.00	36,076.00
Other Outgo	7000-7499		517,795.00	7,278.00	115,989.00	353,594.00	59,652.00	122,690.00	68,962.00	132,989.00
Interfund Transfers Out	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			5,631,285.00	12,115,494.00	15,756,880.00	16,331,773.00	16,327,166.00	9,022,641.00	23,348,418.00	16,034,477.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	243,600.00								
Accounts Receivable	9200-9299	15,916,771.00	1,512,039.00	563,252.00	3,447,753.00	3,165,842.00	444,909.00	1.00	48,174.00	1,672,895.00
Due From Other Funds	9310									
Stores	9320	63,370.00								
Prepaid Expenditures	9330	267,977.00								
Other Current Assets	9340	0.00								
Lease Receivable	9380	0.00								
Deferred Outflows of Resources	9490	0.00								
SUBTOTAL		16,491,718.00	1,512,039.00	563,252.00	3,447,753.00	3,165,842.00	444,909.00	1.00	48,174.00	1,672,895.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	35,562,282.00	6,251,226.00	3,250,638.00	3,250,638.00	3,250,638.00	2,000,392.00	2,000,392.00	2,000,392.00	1,000,196.00
Due To Other Funds	9610	0.00								
Current Loans	9640	0.00								
Unearned Revenues	9650	0.00								
Deferred Inflows of Resources	9690	0.00								
SUBTOTAL		35,562,282.00	6,251,226.00	3,250,638.00	3,250,638.00	3,250,638.00	2,000,392.00	2,000,392.00	2,000,392.00	1,000,196.00
<u>Nonoperating</u>										
Suspense Clearing	9910	0.00								
TOTAL BALANCE SHEET ITEMS		(19,070,564.00)	(4,739,187.00)	(2,687,386.00)	197,115.00	(84,796.00)	(1,555,483.00)	(2,000,391.00)	(1,952,218.00)	672,699.00
E. NET INCREASE/DECREASE (B - C + D)			(5,112,878.00)	(10,869,589.00)	(4,236,139.00)	(8,321,044.00)	1,254,743.00	23,479,898.00	(12,286,089.00)	(7,785,780.00)
F. ENDING CASH (A + E)			39,644,940.00	28,775,351.00	24,539,212.00	16,218,168.00	17,472,911.00	40,952,809.00	28,666,720.00	20,880,940.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:									
JUNE									
A. BEGINNING CASH		20,880,940.00	18,607,395.00	29,946,529.00	25,447,864.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	8,855,012.00	6,137,749.00	6,137,749.00	8,855,009.00	0.00		79,066,259.00	79,066,259.00
Property Taxes	8020-8079	3,301,642.00	16,540,902.00	2,955,133.00	8,433,900.00			65,379,058.00	65,379,058.00
Miscellaneous Funds	8080-8099							0.00	0.00
Federal Revenue	8100-8299	600.00	141,537.00	377,727.00	366,073.00	2,031,592.00		5,621,281.00	5,621,281.00
Other State Revenue	8300-8599	1,192,924.00	4,668,149.00	1,922,131.00	1,155,091.00	5,315,497.00		24,257,134.00	24,257,134.00
Other Local Revenue	8600-8799	1,610,641.00	578,890.00	3,485,307.00	129,412.00	141,588.00		12,851,426.00	12,851,426.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		14,960,819.00	28,067,227.00	14,878,047.00	18,939,485.00	7,488,677.00	0.00	187,175,158.00	187,175,158.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	7,219,743.00	7,219,743.00	7,219,743.00	2,576,308.00	148,678.00		75,997,292.00	75,997,292.00
Classified Salaries	2000-2999	2,854,664.00	2,854,664.00	2,854,664.00	2,854,664.00	1,522,290.00		32,074,876.00	32,074,876.00
Employee Benefits	3000-3999	4,648,955.00	4,648,955.00	7,257,840.00	4,648,955.00	890,135.00		54,693,591.00	54,693,591.00
Books and Supplies	4000-4999	72,944.00	91,791.00	142,294.00	130,523.00	2,570,859.00		3,743,818.00	3,743,818.00
Services	5000-5999	1,287,173.00	900,345.00	1,447,326.00	2,385,392.00	855,476.00		15,289,157.00	15,289,157.00
Capital Outlay	6000-6599	93,917.00	115,060.00	115,060.00	90,762.00	982,626.00		2,092,000.00	2,092,000.00
Other Outgo	7000-7499	100,041.00	9,648.00	339,785.00	175,076.00	1,067,155.00		3,070,654.00	3,070,654.00
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		16,277,437.00	15,840,206.00	19,376,712.00	12,861,680.00	8,037,219.00	0.00	186,961,388.00	186,961,388.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	43,269.00	112,309.00	0.00	0.00			11,010,443.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		43,269.00	112,309.00	0.00	0.00	0.00	0.00	11,010,443.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	1,000,196.00	1,000,196.00	0.00	0.00			25,004,904.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		1,000,196.00	1,000,196.00	0.00	0.00	0.00	0.00	25,004,904.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(956,927.00)	(887,887.00)	0.00	0.00	0.00	0.00	(13,994,461.00)	0.00
E. NET INCREASE/DECREASE (B - C + D)		(2,273,545.00)	11,339,134.00	(4,498,665.00)	6,077,805.00	(548,542.00)	0.00	(13,780,691.00)	213,770.00
F. ENDING CASH (A + E)		18,607,395.00	29,946,529.00	25,447,864.00	31,525,669.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								30,977,127.00	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:		JUNE								
A. BEGINNING CASH			31,525,669.00	28,973,846.00	19,183,693.00	15,836,630.00	8,392,051.00	10,088,440.00	34,173,252.00	22,312,498.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		3,419,168.00	3,419,168.00	8,871,766.00	6,154,502.00	6,154,502.00	8,871,766.00	6,154,502.00	6,154,502.00
Property Taxes	8020-8079		1,582,173.00	32,690.00	732,245.00	91,531.00	8,721,566.00	20,319,811.00	2,608,624.00	58,841.00
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299		542.00	358.00	599,164.00	932,909.00	13,372.00	379,283.00	53,333.00	724,791.00
Other State Revenue	8300-8599		240,107.00	242,378.00	831,130.00	470,025.00	4,066,700.00	3,217,743.00	507,194.00	428,065.00
Other Local Revenue	8600-8799		25,106.00	199,546.00	308,456.00	466,916.00	199,546.00	1,744,551.00	3,736,497.00	228,315.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			5,267,096.00	3,894,140.00	11,342,761.00	8,115,883.00	19,155,686.00	34,533,154.00	13,060,150.00	7,594,514.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		1,015,763.00	7,341,766.00	7,341,766.00	7,341,766.00	7,341,766.00	77,282.00	14,683,532.00	7,341,766.00
Classified Salaries	2000-2999		1,075,535.00	1,485,159.00	2,348,523.00	2,883,211.00	2,883,211.00	2,883,211.00	2,883,211.00	2,883,211.00
Employee Benefits	3000-3999		2,349,758.00	2,520,075.00	4,811,803.00	4,811,803.00	4,811,803.00	4,811,803.00	4,811,803.00	4,811,803.00
Books and Supplies	4000-4999		5,605.00	199,529.00	232,691.00	201,009.00	237,783.00	200,993.00	102,671.00	106,111.00
Services	5000-5999		761,891.00	764,763.00	1,232,691.00	1,023,289.00	1,410,885.00	1,150,153.00	1,195,427.00	1,111,924.00
Capital Outlay	6000-6599		35,318.00	125,404.00	115,060.00	144,717.00	36,076.00	86,864.00	115,060.00	36,076.00
Other Outgo	7000-7499		603,530.00	8,483.00	135,194.00	412,142.00	69,529.00	143,005.00	80,380.00	155,009.00
Interfund Transfers Out	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			5,847,400.00	12,445,179.00	16,217,728.00	16,817,937.00	16,791,053.00	9,353,311.00	23,872,084.00	16,445,900.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299	12,394,749.00	1,450,455.00	540,312.00	3,307,330.00	3,036,901.00	426,788.00	1.00	46,212.00	1,604,760.00
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		12,394,749.00	1,450,455.00	540,312.00	3,307,330.00	3,036,901.00	426,788.00	1.00	46,212.00	1,604,760.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	18,594,595.00	3,421,974.00	1,779,426.00	1,779,426.00	1,779,426.00	1,095,032.00	1,095,032.00	1,095,032.00	547,516.00
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		18,594,595.00	3,421,974.00	1,779,426.00	1,779,426.00	1,779,426.00	1,095,032.00	1,095,032.00	1,095,032.00	547,516.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(6,199,846.00)	(1,971,519.00)	(1,239,114.00)	1,527,904.00	1,257,475.00	(668,244.00)	(1,095,031.00)	(1,048,820.00)	1,057,244.00
E. NET INCREASE/DECREASE (B - C + D)			(2,551,823.00)	(9,790,153.00)	(3,347,063.00)	(7,444,579.00)	1,696,389.00	24,084,812.00	(11,860,754.00)	(7,794,142.00)
F. ENDING CASH (A + E)			28,973,846.00	19,183,693.00	15,836,630.00	8,392,051.00	10,088,440.00	34,173,252.00	22,312,498.00	14,518,356.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:		JUNE							
A. BEGINNING CASH		14,518,356.00	12,304,035.00	23,703,321.00	18,639,984.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	8,871,766.00	6,154,502.00	6,154,502.00	8,871,766.00			79,252,412.00	79,252,412.00
Property Taxes	8020-8079	3,301,642.00	16,540,902.00	2,955,133.00	8,433,900.00			65,379,058.00	65,379,058.00
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299	600.00	141,537.00	377,727.00	366,073.00	2,031,592.00		5,621,281.00	5,621,281.00
Other State Revenue	8300-8599	1,192,924.00	4,668,149.00	1,922,131.00	1,155,091.00	5,315,497.00		24,257,134.00	24,257,134.00
Other Local Revenue	8600-8799	1,623,173.00	583,394.00	3,512,427.00	130,419.00	193,080.00		12,951,426.00	12,951,426.00
Interfund Transfers In	8910-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		14,990,105.00	28,088,484.00	14,921,920.00	18,957,249.00	7,540,169.00	0.00	187,461,311.00	187,461,311.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	7,341,766.00	7,341,766.00	7,341,766.00	2,619,851.00	151,192.00		77,281,748.00	77,281,748.00
Classified Salaries	2000-2999	2,883,211.00	2,883,211.00	2,883,211.00	2,883,211.00	1,537,509.00		32,395,625.00	32,395,625.00
Employee Benefits	3000-3999	4,811,803.00	4,811,803.00	7,512,074.00	4,811,803.00	921,313.00		56,609,447.00	56,609,447.00
Books and Supplies	4000-4999	127,594.00	160,562.00	248,905.00	228,313.00	4,497,008.00		6,548,774.00	6,548,774.00
Services	5000-5999	1,323,520.00	925,769.00	1,488,195.00	2,452,750.00	879,632.00		15,720,889.00	15,720,889.00
Capital Outlay	6000-6599	93,917.00	115,060.00	115,060.00	90,762.00	982,626.00		2,092,000.00	2,092,000.00
Other Outgo	7000-7499	116,606.00	11,246.00	396,046.00	204,065.00	1,243,850.00		3,579,085.00	3,579,085.00
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		16,698,417.00	16,249,417.00	19,985,257.00	13,290,755.00	10,213,130.00	0.00	194,227,568.00	194,227,568.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	41,507.00	107,735.00					10,562,001.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		41,507.00	107,735.00	0.00	0.00	0.00	0.00	10,562,001.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	547,516.00	547,516.00					13,687,896.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		547,516.00	547,516.00	0.00	0.00	0.00	0.00	13,687,896.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(506,009.00)	(439,781.00)	0.00	0.00	0.00	0.00	(3,125,895.00)	
E. NET INCREASE/DECREASE (B - C + D)		(2,214,321.00)	11,399,286.00	(5,063,337.00)	5,666,494.00	(2,672,961.00)	0.00	(9,892,152.00)	(6,766,257.00)
F. ENDING CASH (A + E)		12,304,035.00	23,703,321.00	18,639,984.00	24,306,478.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								21,633,517.00	

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	77,184,822.00	301	0.00	303	77,184,822.00	305	2,020,091.00		307	75,164,731.00	309
2000 - Classified Salaries	31,795,731.00	311	98,358.00	313	31,697,373.00	315	2,789,960.00		317	28,907,413.00	319
3000 - Employee Benefits	52,757,506.00	321	1,237,934.00	323	51,519,572.00	325	1,458,588.00		327	50,060,984.00	329
4000 - Books, Supplies Equip Replace. (6500)	35,114,673.00	331	518,838.00	333	34,595,835.00	335	1,668,051.00		337	32,927,784.00	339
5000 - Services . . & 7300 - Indirect Costs	23,752,033.00	341	694,469.00	343	23,057,564.00	345	6,039,464.00		347	17,018,100.00	349
TOTAL					218,055,166.00	365	TOTAL		204,079,012.00	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	393

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)	104,907,892.00	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).	852,358.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		396
14. TOTAL SALARIES AND BENEFITS.	104,055,534.00	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.	50.99%	
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)	60.00%	
2. Percentage spent by this district (Part II, Line 15)	50.99%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	9.01%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	204,079,012.00	
5. Deficiency Amount (Part III, Line 3 times Line 4)	18,387,518.98	

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

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	75,997,292.00	301	0.00	303	75,997,292.00	305	2,039,785.00		307	73,957,507.00	309
2000 - Classified Salaries	32,074,876.00	311	99,053.00	313	31,975,823.00	315	2,945,051.00		317	29,030,772.00	319
3000 - Employee Benefits	54,693,591.00	321	1,532,010.00	323	53,161,581.00	325	1,548,987.00		327	51,612,594.00	329
4000 - Books, Supplies Equip Replace. (6500)	3,745,818.00	331	44,000.00	333	3,701,818.00	335	818,198.00		337	2,883,620.00	339
5000 - Services . . & 7300 - Indirect Costs	14,866,019.00	341	630,659.00	343	14,235,360.00	345	2,692,777.00		347	11,542,583.00	349
TOTAL					179,071,874.00	365	TOTAL		169,027,076.00	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	393

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)	105,718,374.00	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).	578,014.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		396
14. TOTAL SALARIES AND BENEFITS.	105,140,360.00	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.	62.20%	
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)	60.00%	
2. Percentage spent by this district (Part II, Line 15)	62.20%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	169,027,076.00	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

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

Budget, July 1
2022-23 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	0.00		215,297.00	215,297.00
2. State Lottery Revenue	8560	1,938,412.00		789,970.00	2,728,382.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		1,938,412.00	0.00	1,005,267.00	2,943,679.00
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	1,938,412.00		0.00	1,938,412.00
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	0.00		875,341.00	875,341.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00		129,926.00	129,926.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		1,938,412.00	0.00	1,005,267.00	2,943,679.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	0.00	0.00	0.00	0.00
D. COMMENTS:					
The costs in 74XX are related to iPads and Macbooks for instructional materials.					

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	144,445,317.00	0.13%	144,631,470.00	3.26%	149,353,096.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	3,171,882.00	0.00%	3,171,882.00	0.00%	3,171,882.00
4. Other Local Revenues	8600-8799	1,640,127.00	6.10%	1,740,127.00	5.75%	1,840,127.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(25,554,509.00)	5.00%	(26,832,234.00)	5.00%	(28,173,846.00)
6. Total (Sum lines A1 thru A5c)		123,702,817.00	-0.80%	122,711,245.00	2.84%	126,191,259.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				57,513,793.00		58,502,513.00
b. Step & Column Adjustment				920,221.00		936,040.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				68,499.00		(700,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	57,513,793.00	1.72%	58,502,513.00	0.40%	58,738,553.00
2. Classified Salaries						
a. Base Salaries				20,595,275.00		20,801,228.00
b. Step & Column Adjustment				205,953.00		208,012.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	20,595,275.00	1.00%	20,801,228.00	1.00%	21,009,240.00
3. Employee Benefits	3000-3999	33,985,928.00	5.03%	35,694,707.00	3.70%	37,015,767.00
4. Books and Supplies	4000-4999	3,456,240.00	68.12%	5,810,619.00	-1.66%	5,714,019.00
5. Services and Other Operating Expenditures	5000-5999	8,350,750.00	2.66%	8,572,943.00	1.24%	8,679,268.00
6. Capital Outlay	6000-6999	2,000.00	0.00%	2,000.00	0.00%	2,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,093,129.00	46.51%	1,601,560.00	-0.48%	1,593,795.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,508,068.00)	0.00%	(1,508,068.00)	0.00%	(1,508,068.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		123,489,047.00	4.85%	129,477,502.00	1.36%	131,244,574.00

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)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		213,770.00		(6,766,257.00)		(5,053,315.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		22,681,548.00		22,895,318.00		16,129,061.00
2. Ending Fund Balance (Sum lines C and D1)		22,895,318.00		16,129,061.00		11,075,746.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	170,000.00		170,000.00		170,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	11,500,000.00		7,000,000.00		2,000,000.00
d. Assigned	9780	2,000,000.00		2,000,000.00		2,000,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	5,608,842.00		5,826,827.00		5,920,088.00
2. Unassigned/Unappropriated	9790	3,616,476.00		1,132,234.00		985,658.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		22,895,318.00		16,129,061.00		11,075,746.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	5,608,842.00		5,826,827.00		5,920,088.00
c. Unassigned/Unappropriated	9790	3,616,476.00		1,132,234.00		985,658.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750			0.00		0.00
b. Reserve for Economic Uncertainties	9789			0.00		0.00
c. Unassigned/Unappropriated	9790			0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		9,225,318.00		6,959,061.00		6,905,746.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1d Certificated Salaries Other Adjustments 24-25 (\$700,000) in attrition 24-25 \$768,499 from restricted resources 25-26 (\$700,000) in attrition B2d No adjustments entered B10 No adjustments entered						

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	5,621,281.00	0.00%	5,621,281.00	0.00%	5,621,281.00
3. Other State Revenues	8300-8599	21,085,252.00	0.00%	21,085,252.00	0.00%	21,085,252.00
4. Other Local Revenues	8600-8799	11,211,299.00	0.00%	11,211,299.00	0.00%	11,211,299.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	25,554,509.00	5.00%	26,832,234.00	5.00%	28,173,846.00
6. Total (Sum lines A1 thru A5c)		63,472,341.00	2.01%	64,750,066.00	2.07%	66,091,678.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				18,483,499.00		18,779,235.00
b. Step & Column Adjustment				295,736.00		300,468.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	18,483,499.00	1.60%	18,779,235.00	1.60%	19,079,703.00
2. Classified Salaries						
a. Base Salaries				11,479,601.00		11,594,397.00
b. Step & Column Adjustment				114,796.00		115,944.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	11,479,601.00	1.00%	11,594,397.00	1.00%	11,710,341.00
3. Employee Benefits	3000-3999	20,707,663.00	1.00%	20,914,740.00	1.00%	21,123,887.00
4. Books and Supplies	4000-4999	287,578.00	156.68%	738,154.00	71.44%	1,265,501.00
5. Services and Other Operating Expenditures	5000-5999	6,938,407.00	3.02%	7,147,947.00	2.64%	7,336,653.00
6. Capital Outlay	6000-6999	2,090,000.00	0.00%	2,090,000.00	0.00%	2,090,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,400,663.00	0.00%	2,400,663.00	0.00%	2,400,663.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,084,930.00	0.00%	1,084,930.00	0.00%	1,084,930.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		63,472,341.00	2.01%	64,750,066.00	2.07%	66,091,678.00
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		0.00		0.00
b. Restricted	9740	704,848.00		0.00		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	(704,848.00)		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.						
No adjustments were entered in B1d, B2d, or B10.						

Budget, July 1
General Fund
Multiyear Projections
Unrestricted/Restricted

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	144,445,317.00	0.13%	144,631,470.00	3.26%	149,353,096.00
2. Federal Revenues	8100-8299	5,621,281.00	0.00%	5,621,281.00	0.00%	5,621,281.00
3. Other State Revenues	8300-8599	24,257,134.00	0.00%	24,257,134.00	0.00%	24,257,134.00
4. Other Local Revenues	8600-8799	12,851,426.00	0.78%	12,951,426.00	0.77%	13,051,426.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		187,175,158.00	0.15%	187,461,311.00	2.57%	192,282,937.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				75,997,292.00		77,281,748.00
b. Step & Column Adjustment				1,215,957.00		1,236,508.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				68,499.00		(700,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	75,997,292.00	1.69%	77,281,748.00	0.69%	77,818,256.00
2. Classified Salaries						
a. Base Salaries				32,074,876.00		32,395,625.00
b. Step & Column Adjustment				320,749.00		323,956.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	32,074,876.00	1.00%	32,395,625.00	1.00%	32,719,581.00
3. Employee Benefits	3000-3999	54,693,591.00	3.50%	56,609,447.00	2.70%	58,139,654.00
4. Books and Supplies	4000-4999	3,743,818.00	74.92%	6,548,773.00	6.58%	6,979,520.00
5. Services and Other Operating Expenditures	5000-5999	15,289,157.00	2.82%	15,720,890.00	1.88%	16,015,921.00
6. Capital Outlay	6000-6999	2,092,000.00	0.00%	2,092,000.00	0.00%	2,092,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,493,792.00	14.55%	4,002,223.00	-0.19%	3,994,458.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(423,138.00)	0.00%	(423,138.00)	0.00%	(423,138.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		186,961,388.00	3.89%	194,227,568.00	1.60%	197,336,252.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		213,770.00		(6,766,257.00)		(5,053,315.00)

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)		22,681,548.00		22,895,318.00		16,129,061.00
2. Ending Fund Balance (Sum lines C and D1)		22,895,318.00		16,129,061.00		11,075,746.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	170,000.00		170,000.00		170,000.00
b. Restricted	9740	704,848.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	11,500,000.00		7,000,000.00		2,000,000.00
d. Assigned	9780	2,000,000.00		2,000,000.00		2,000,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	5,608,842.00		5,826,827.00		5,920,088.00
2. Unassigned/Unappropriated	9790	2,911,628.00		1,132,234.00		985,658.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		22,895,318.00		16,129,061.00		11,075,746.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	5,608,842.00		5,826,827.00		5,920,088.00
c. Unassigned/Unappropriated	9790	3,616,476.00		1,132,234.00		985,658.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(704,848.00)		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)		8,520,470.00		6,959,061.00		6,905,746.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		4.56%		3.58%		3.50%
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)						
		11,122.82		11,122.82		11,122.82
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)						
		186,961,388.00		194,227,568.00		197,336,252.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)						
		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)						
		186,961,388.00		194,227,568.00		197,336,252.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)						
		3.00%		3.00%		3.00%
e. Reserve Standard - By Percent (Line F3c times F3d)						
		5,608,841.64		5,826,827.04		5,920,087.56
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)						
		5,608,841.64		5,826,827.04		5,920,087.56
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)						
		YES		YES		YES

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	(2,474.00)	0.00	(259,139.00)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	1,424.00	0.00	147,521.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	111,618.00	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		

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	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								

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				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	1,050.00	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
95 STUDENT BODY FUND								
Expenditure Detail								

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				
Other Sources/Uses Detail Fund Reconciliation							0.00	0.00
TOTALS	2,474.00	(2,474.00)	259,139.00	(259,139.00)	0.00	0.00	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
01 GENERAL FUND								
Expenditure Detail	0.00	(1,800.00)	0.00	(423,138.00)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	1,300.00	0.00	228,995.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	194,143.00	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	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	500.00	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								
TOTALS	1,800.00	(1,800.00)	423,138.00	(423,138.00)	0.00	0.00		

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

	Percentage Level	District ADA
	3.0%	0 to 300
	2.0%	301 to 1,000
	1.0%	1,001 and over
District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	11,122.82	
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	12,440	12,440	
	Charter School	0		
	Total ADA	12,440	12,440	N/A
Second Prior Year (2021-22)	District Regular	12,440	12,439	
	Charter School	0		
	Total ADA	12,440	12,439	0.0%
First Prior Year (2022-23)	District Regular	11,988	12,052	
	Charter School	0	0	
	Total ADA	11,988	12,052	N/A
Budget Year (2023-24)	District Regular	11,582		
	Charter School	0		
	Total ADA	11,582		

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.

Fiscal Year	Enrollment		Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
	Budget	CBEDS Actual		
Third Prior Year (2020-21)				
District Regular	12,603	12,072		
Charter School	0	0		
Total Enrollment	12,603	12,072	4.2%	Not Met
Second Prior Year (2021-22)				
District Regular	11,973	11,608		
Charter School	0	0		
Total Enrollment	11,973	11,608	3.0%	Not Met
First Prior Year (2022-23)				
District Regular	11,292	11,576		
Charter School	0	0		
Total Enrollment	11,292	11,576	N/A	Met
Budget Year (2023-24)				
District Regular	11,542			
Charter School	0			
Total Enrollment	11,542			

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

Explanation:
(required if NOT met)

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	12,440	12,072	
Charter School		0	
Total ADA/Enrollment	12,440	12,072	103.1%
Second Prior Year (2021-22)			
District Regular	11,136	11,608	
Charter School	0	0	
Total ADA/Enrollment	11,136	11,608	95.9%
First Prior Year (2022-23)			
District Regular	11,030	11,576	
Charter School		0	
Total ADA/Enrollment	11,030	11,576	95.3%
		Historical Average Ratio:	98.1%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	98.6%

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

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

Fiscal Year	Estimated P-2 ADA 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	11,123	11,542		
Charter School	0	0		
Total ADA/Enrollment	11,123	11,542	96.4%	Met
1st Subsequent Year (2024-25)				
District Regular	11,123	11,542		
Charter School	0	0		
Total ADA/Enrollment	11,123	11,542	96.4%	Met
2nd Subsequent Year (2025-26)				
District Regular	11,123	11,542		
Charter School	0	0		
Total ADA/Enrollment	11,123	11,542	96.4%	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 MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the district's gap funding or cost-of-living adjustment (COLA)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)	12,068.39	11,598.66	11,160.16	11,139.40
b. Prior Year ADA (Funded)		12,068.39	11,598.66	11,160.16
c. Difference (Step 1a minus Step 1b)		(469.73)	(438.50)	(20.76)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(3.89%)	(3.78%)	(.19%)
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		144,445,317.00	144,631,470.00	149,353,096.00
b1. COLA percentage		8.22%	3.94%	3.29%
b2. COLA amount (proxy for purposes of this criterion)		11,873,405.06	5,698,479.92	4,913,716.86
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)				
		4.33%	.16%	3.10%
LCFF Revenue Standard (Step 3, plus/minus 1%):		3.33% to 5.33%	-0.84% to 1.16%	2.10% to 4.10%

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)	65,379,058.00	65,379,058.00	65,379,058.00	65,379,058.00
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)	136,238,669.00	144,445,317.00	144,631,470.00	149,353,096.00
District's Projected Change in LCFF Revenue:		6.02%	.13%	3.26%
LCFF Revenue Standard		3.33% to 5.33%	-0.84% to 1.16%	2.10% to 4.10%
Status:		Not 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 NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

LCFF revenue increase from 22-23 to 23-24 is due to increased COLA, ADA, TK ADA, and Unduplicated Pupil Percentage.

5. **CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
	Third Prior Year (2020-21)	93,965,750.36	
Second Prior Year (2021-22)	95,917,244.94	108,850,668.54	88.1%
First Prior Year (2022-23)	108,827,935.00	121,420,876.00	89.6%
	Historical Average Ratio:		89.4%

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	86.4% to 92.4%	86.4% to 92.4%	86.4% to 92.4%

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 (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)		
	Budget Year (2023-24)	112,094,996.00		
1st Subsequent Year (2024-25)	114,998,448.00	129,477,502.00	88.8%	Met
2nd Subsequent Year (2025-26)	116,763,560.00	131,244,574.00	89.0%	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):	4.33%	.16%	3.10%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-5.67% to 14.33%	-9.84% to 10.16%	-6.90% to 13.10%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-0.67% to 9.33%	-4.84% to 5.16%	-1.90% to 8.10%

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)	11,516,709.00		
Budget Year (2023-24)	5,621,281.00	(51.19%)	Yes
1st Subsequent Year (2024-25)	5,621,281.00	0.00%	No
2nd Subsequent Year (2025-26)	5,621,281.00	0.00%	No

Explanation:
(required if Yes)

One-time grants being spent include Resources 3213 and 3214 ESSER III funds, ASES ESSER III, 3305 SPED ISPs, 3308 SPED Preschool, and 5810 COPS.

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

First Prior Year (2022-23)	52,500,503.00		
Budget Year (2023-24)	24,257,134.00	(53.80%)	Yes
1st Subsequent Year (2024-25)	24,257,134.00	0.00%	No
2nd Subsequent Year (2025-26)	24,257,134.00	0.00%	No

Explanation:
(required if Yes)

One-time grants and one-time entitlements recognized as revenue in 22-23, which will be fully spent or spent over several years, include Resources 6128 IEEEP, 6266 EFBG, 6332 Community Partnership, 6388 K-12, 6536 SPED DPDR, 6537 SPED Learning Recovery, 6762 Arts M&M, 7422 IPI COVID, 7425 ELO COVID, and 7435 Learning Recovery EBG.

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

First Prior Year (2022-23)	16,789,739.00		
Budget Year (2023-24)	12,851,426.00	(23.46%)	Yes
1st Subsequent Year (2024-25)	12,951,426.00	.78%	No
2nd Subsequent Year (2025-26)	13,051,426.00	.77%	No

Explanation:
(required if Yes)

Decrease in one-time local grants, e-rate revenue, and donations.

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

First Prior Year (2022-23)	35,082,646.00		
Budget Year (2023-24)	3,743,818.00	(89.33%)	Yes
1st Subsequent Year (2024-25)	6,548,773.00	74.92%	Yes
2nd Subsequent Year (2025-26)	6,979,520.00	6.58%	No

Explanation:
(required if Yes)

The 22-23 years include one-time, multi-year grants and 23-24 includes a reduction in materials and supplies which is restored in 24-25.

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

First Prior Year (2022-23)	24,011,172.00		
Budget Year (2023-24)	15,289,157.00	(36.32%)	Yes
1st Subsequent Year (2024-25)	15,720,890.00	2.82%	No
2nd Subsequent Year (2025-26)	16,015,921.00	1.88%	No

Explanation:
(required if Yes)

The 22-23 years include one-time, multi-year grants.

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)	80,806,951.00		
Budget Year (2023-24)	42,729,841.00	(47.12%)	Not Met
1st Subsequent Year (2024-25)	42,829,841.00	.23%	Met
2nd Subsequent Year (2025-26)	42,929,841.00	.23%	Met

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

First Prior Year (2022-23)	59,093,818.00		
Budget Year (2023-24)	19,032,975.00	(67.79%)	Not Met
1st Subsequent Year (2024-25)	22,269,663.00	17.01%	Not Met
2nd Subsequent Year (2025-26)	22,995,441.00	3.26%	Met

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

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

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

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

One-time grants being spent include Resources 3213 and 3214 ESSER III funds, ASES ESSER III, 3305 SPED ISPs, 3308 SPED Preschool, and 5810 COPS.

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

One-time grants and one-time entitlements recognized as revenue in 22-23, which will be fully spent or spent over several years, include Resources 6128 IEEEP, 6266 EFBG, 6332 Community Partnership, 6388 K-12, 6536 SPED DPDR, 6537 SPED Learning Recovery, 6762 Arts M&IM, 7422 IPI COVID, 7425 ELO COVID, and 7435 Learning Recovery EBG.

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

Decrease in one-time local grants, e-rate revenue, and donations.

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)

The 22-23 years include one-time, multi-year grants and 23-24 includes a reduction in materials and supplies which is restored in 24-25.

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

The 22-23 years include one-time, multi-year grants.

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)

179,868,347.00

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

0.00

3% Required
Minimum Contribution
(Line 2c times 3%)

Budgeted Contribution¹
to the Ongoing and Major
Maintenance Account

Status

c. Net Budgeted Expenditures and Other Financing Uses

179,868,347.00

5,396,050.41

5,999,995.00

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)	5,283,124.00	5,456,755.00	6,933,544.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	18,760,749.00	8,881,163.73	2,078,004.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	(704,848.00)
e. Available Reserves (Lines 1a through 1d)	24,043,873.00	14,337,918.73	8,306,700.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	176,104,123.11	181,891,801.04	231,118,123.00
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)	176,104,123.11	181,891,801.04	231,118,123.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	13.7%	7.9%	3.6%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	4.6%	2.6%	1.2%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000- 7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2020-21)	(2,428,901.95)	103,915,311.56	2.3%	Met
Second Prior Year (2021-22)	(1,961,077.40)	108,850,668.54	1.8%	Met
First Prior Year (2022-23)	(3,811,945.00)	121,420,876.00	3.1%	Not Met
Budget Year (2023-24) (Information only)	213,770.00	123,489,047.00		

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		Status
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)		
Third Prior Year (2020-21)	31,618,755.00	30,883,472.38	2.3%		Not Met
Second Prior Year (2021-22)	28,413,082.00	28,454,570.43	N/A		Met
First Prior Year (2022-23)	28,965,067.00	26,493,493.00	8.5%		Not Met
Budget Year (2023-24) (Information only)	22,681,548.00				

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 NOT MET - Unrestricted general fund beginning balance was estimated above the standard for two or more of the previous three years. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting the beginning unrestricted fund balance, and what changes, if any, will be made to improve the accuracy of projecting the unrestricted beginning fund balance.

Explanation:
(required if NOT met)

20-21 included additional expenditures for negotiated 2% bonus and adjustments not budgeted. 22-23 included expenditures not budgeted for.

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.)	11,123	11,123	11,123
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?

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)
Special Education Pass-through Funds	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)	186,961,388.00	194,227,568.00	197,336,252.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	186,961,388.00	194,227,568.00	197,336,252.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	5,608,841.64	5,826,827.04	5,920,087.56
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)	5,608,841.64	5,826,827.04	5,920,087.56

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)	5,608,842.00	5,826,827.00	5,920,088.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	3,616,476.00	1,132,234.00	985,658.00
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	(704,848.00)	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00	0.00	0.00
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00	0.00	0.00
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00	0.00
8.	District's Budgeted Reserve Amount (Lines C1 thru C7)	8,520,470.00	6,959,061.00	6,905,746.00
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	4.56%	3.58%	3.50%
	District's Reserve Standard (Section 10B, Line 7):	5,608,841.64	5,826,827.04	5,920,087.56
	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?

Yes

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:

Staff, materials, supplies, and services out of Restricted Resources 6128 IEEEP, 6332 Community Partnership, 6338 K12, 6762 AM&IM, and 7435 Learning Recovery EBG. These are to either be eliminated or charged to the general fund.

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)	(24,400,000.00)			
Budget Year (2023-24)	(25,554,509.00)	1,154,509.00	4.7%	Met
1st Subsequent Year (2024-25)	(26,832,234.00)	1,277,725.00	5.0%	Met
2nd Subsequent Year (2025-26)	(28,173,486.00)	1,341,252.00	5.0%	Met
1b. Transfers In, General Fund *				
First Prior Year (2022-23)	0.00			
Budget Year (2023-24)	0.00	0.00	0.0%	Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2022-23)	0.00			
Budget Year (2023-24)	0.00	0.00	0.0%	Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	Met

1d. Impact of Capital Projects

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

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:

(required if NOT met)

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

Project Information:

(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payments for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

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

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

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

1. Does your district have long-term (multiyear) commitments?
(If No, skip item 2 and Sections S6B and S6C)

Yes

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2023
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases	4	01-8011	01-7438/01-7439	725,976
Certificates of Participation	6	01-8011	01-7438/01-7439	2,845,000
General Obligation Bonds				
Supp Early Retirement Program	3	01-8011	01-7438/01-7439	1,027,524
State School Building Loans				
Compensated Absences				

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

Redevelopment Loan	2	25-8681	25-7439	62,921
CFD 2000-1	9	District 40	District 40	590,000
CFD 2001-1	9	District 48	District 48	9,785,000
Apple Lease 20/21 iPads/ iPads #2	1	01-8011	01-7438/01-7439	265,187
Apple Lease 20/21 Macbooks	2	01-8011	01-7438/01-7439	269,622
Apple Lease 22/23 iPads	3	01-8011	01-7438/01-7439	441,782
TOTAL:				16,013,012

Type of Commitment (continued)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)	(2025-26)
	Annual Payment (P & I)			
Leases	725,976	161,328	161,328	161,328
Certificates of Participation	514,800	517,125	518,925	520,350
General Obligation Bonds				
Supp Early Retirement Program	697,392	342,508	342,508	342,508
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Redevelopment Loan	31,460	31,460		
CFD 2000-1	84,621	86,696	88,479	84,968
CFD 2001-1	1,463,164	1,460,244	1,463,507	1,462,944
Apple Lease 20/21 iPads/ iPads #2	265,186	265,186		
Apple Lease 20/21 Macbooks	134,811	134,811	134,811	
Apple Lease 22/23 iPads	151,671	151,671	151,671	151,671
Total Annual Payments:	4,069,081	3,151,029	2,861,229	2,723,769
Has total annual payment increased over prior year (2022-23)?		No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. No - Annual payments for long-term commitments have not increased in one or more of the budget and two subsequent fiscal years.

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

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

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

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

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)

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

b. Do benefits continue past age 65?

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:

Certificated, Classified, and Management employees may retire with District service and attainment of age 55. The District's maximum contribution is limited to the Single PPO rate.

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

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	40,773,463.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	40,773,463.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	6/30/2022

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
5. OPEB Contributions			
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	(4,589,569.00)	(4,589,569.00)	(4,589,569.00)
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	1,554,042.00	1,578,907.00	1,604,169.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	1,871,139.00	2,087,639.00	2,194,974.00
d. Number of retirees receiving OPEB benefits	104.00	104.00	104.00

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)

Yes

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:

Self-Funded Workers Comp, Dental, and Property and Liability.

3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

2,951,368.00

b. Unfunded liability for self-insurance programs

0.00

4. Self-Insurance Contributions

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

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
a. Required contribution (funding) for self-insurance programs	0.00	0.00	0.00
b. Amount contributed (funded) for self-insurance programs	1,310,786.00	1,006,082.00	1,022,179.00

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

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	593.4	583.9	576.9	569.9

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Negotiations are open for 23-24.

Negotiations Settled

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

--

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

--

If Yes, date of Superintendent and CBO certification:

--

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

--

If Yes, date of budget revision board adoption:

--

4. Period covered by the agreement:

Begin Date:		End Date:	
-------------	--	-----------	--

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)?

--	--	--

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

733,732

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

7. Amount included for any tentative salary schedule increases

0	0	0
---	---	---

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

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

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

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	Yes	Yes	Yes
2.	11,273,666	11,950,085	12,600,340
3.	96.0%	96.0%	96.0%
4.	8.0%	6.0%	5.5%

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

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

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	Yes	Yes	Yes
2.	906,542	920,221	936,040
3.	1.6%	1.6%	1.6%

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

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

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

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

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of classified(non - management) FTE positions	539.2	539.2	539.2	539.2

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Negotiations are open for 23-24.

Negotiations Settled

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

--

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

--

If Yes, date of Superintendent and CBO certification:

--

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

--

If Yes, date of budget revision board adoption:

--

4. Period covered by the agreement:

Begin Date:

--

 End Date:

--

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)?

--	--	--

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	306,223		
		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
7.	Amount included for any tentative salary schedule increases	0	0	0
		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?	Yes	Yes	Yes
2.	Total cost of H&W benefits	6,066,646	6,430,645	6,784,330
3.	Percent of H&W cost paid by employer	96.0%	96.0%	96.0%
4.	Percent projected change in H&W cost over prior year	8.0%	6.0%	5.5%

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		
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Classified (Non-management) Step and Column Adjustments

1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	201,158	205,953	208,012
3.	Percent change in step & column over prior year	1.0%	1.0%	1.0%

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

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

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	111.84	109.84	109.84	109.84

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

No

If Yes, complete question 2.

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

FESMA - the management is not recognized as a bargaining unit. This group will likely receive comparable compensation granted to the teacher bargaining group.

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

Negotiations Settled

2. 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)?

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

Negotiations Not Settled

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

213,644		
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4. Amount included for any tentative salary schedule increases

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
0	0	0

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	Yes	Yes
2,174,410	2,304,875	2,431,643
96.0%	96.0%	96.0%
8.0%	6.0%	5.5%

Management/Supervisor/Confidential

Step and Column Adjustments

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

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	Yes	Yes
250,616	254,375	258,191
1.5%	1.5%	1.5%

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

- Are costs of other benefits included in the budget and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
No	No	No

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 20, 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?	Yes
A3.	Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)	Yes
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	No
A5.	Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Is the district's financial system independent of the county office system?	No
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(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