SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

Agenda Item# 10.2

Meeting Date: **June 8, 2023**

Subject: **Public Hearing: Proposed Fiscal Year 2023-2024 Budget for All Funds**
(The proposed Budget is available beginning Monday, June 5, 2023, from 9:00 a.m. to 5:00 p.m. at the Serna Center Front Lobby and on the District's website at www.scusd.edu.)

- ☐ Information Item Only
- ☐ Approval on Consent Agenda
- ☐ Conference (for discussion only)
- ☐ Conference/First Reading (Action Anticipated: ___)
- ☐ Conference/Action
- ☐ Action
- ☒ Public Hearing

Division: Business Services

Recommendation: Conduct a public hearing on the 2023-2024 Proposed Budget for All Funds.

Background/Rationale: By June 30th of each year, the school district must adopt a budget for all funds for the ensuing fiscal year. Prior to adoption of the budget, the Board must conduct a public hearing. This is in accordance with state prescribed procedures for single budget adoption, which require that the budget be adopted and submitted to the County Office of Education on state required forms by June 30th. The 2023-2024 budget establishes expenditure authority for the District to conduct business in the coming year.

The proposed 2023-2024 budget is based on the Governor's May Budget Revision that was released on May 12, 2023. Staff attended the School Services of California virtual workshop on the May Budget Revision on May 19, 2023 and the budget incorporates recommendations from the workshop and the Sacramento County Office of Education. While the Governor's May Budget Revision is a very significant event in the process, the final impact to the District will not be known until the State budget is signed. School districts have 45 days after the final State budget is signed to amend and resubmit their budget.

Financial Considerations: The proposed budget establishes expenditure authority for all funds.

LCAP Goal(s): Family and Community Empowerment; Operational Excellence

Documents Attached:
1. Public Hearing Notice
2. Executive Summary
3. Proposed Fiscal Year 2023-2024 Budget of All Funds

Estimated Time of Presentation: 25 minutes
Submitted by: Rose Ramos, Chief Business and Operations Officer
Approved by: Jorge Aguilar, Superintendent

Sacramento City Unified School District
Business Services Office

NOTICE OF PUBLIC HEARING

Public Hearing of Proposed Fiscal Year 2023-2024 Budget for All Funds

Copies of the plan may be inspected at:

Serna Education Center
5735 47th Avenue
Sacramento, CA 95824

The Sacramento City Unified School District Governing Board will adopt the Proposed Fiscal Year 2023-2024 Budget for All Funds at the June 22, 2023 Governing Board Meeting

HEARING DATE:

Thursday, June 8, 2023

TIME:

6:30 P.M.

LOCATION:

Serna Center
5735 47th Avenue
Sacramento, CA 95824

FOR ADDITIONAL INFORMATION CONTACT:

Budget Services (916) 643-9402

Board of Education Executive Summary

Business Services

Fiscal Year 2023-24 Adopted Budget for All Funds & Education Protection Account

June 08, 2023

I. OVERVIEW/HISTORY:

Local Educational Agencies (LEAs) are required to adopt a budget prior to July 1 of each year in order to authorize the expenditure of funds. The proposed budget is only an initial blueprint for revenues and expenditures since the preparation of the adopted budget occurs before the State has enacted its budget, and before actual revenues and expenditures are known for the current year. In the event that material revisions are necessary, a revised budget will be presented to the Board no less than 45 days after the enacted State budget.

The District's 2023-24 Adopted Budget is based on the Governor's May Budget Revision that was released on May 12, 2023. The 2023-24 Adopted Budget general fund revenues are projected at $720M and general fund expenditures projected at $699M. The 2023-24 Adopted Budget incorporates recommendations from the Sacramento County Office of Education (SCOE), the Superintendent, School Services of CA and input from educational partners. The 2023-24 Adopted Budget for all Funds being presented is aligned to existing LCAP goals, actions, and services, which have been developed and refined through ongoing consultation with stakeholder groups.

Budget Updates:

- Budget Development Process - During the months of January and February, the Academic, Budget and Human Resources teams met with schools and central departments to develop the budget for 2023-24. During these meetings, the budget for the current year was reviewed as well as projected enrollments and proposed staffing levels for the upcoming 2023-24 school year.

- January/March/May – Budget updates were presented to the Board on the Governor's January Proposed Budget for 2023-24, the fiscal impact of the State's Economy and funding for K12, and the Governor's May Revise Budget for 2023-24.

- Ongoing Weekly Meetings between the District, SCOE, and the SCOE Fiscal Advisor continue to be held to collaborate and discuss the expectations of the budget for 2023-24 and beyond.

II. Driving Governance:

- Education Code section 42127 requires the Governing Board of each school district to adopt a budget on or before July 1st and the proposed expenditures for the Education Protection Account. The budget to be adopted shall be prepared in accordance with Education Code section 42126. The adopted budget shall be submitted to the County Office of Education. The County Office of Education will determine if the district will be able to meet its financial obligations during the fiscal year and ensure a financial plan that will enable the district to satisfy its multi-year financial commitments.

III. Budget:

Following is a summary of the proposed State budget and budget guidelines as provided by California Association of School Business Officials, County Office of Education and School Services of California. The Proposed Budget Report also contains financial summaries, multi-year projections and detailed financial state reports relating to the projected financial activity for 2023-24 through 2025-26 specific to the Sacramento City Unified School District.

IV. Goals, Objectives and Measures:

Present a 2023-24 Adopted Budget to the Board for approval by June 22, 2023.

V. Major Initiatives:

- Continued analysis of information from the State and its impact on the District's budget
- Budget Revision within 45 days from signing of State Budget as necessary

VI. Results:

Budget development for 2023-24 has followed the timeline approved by the Board. With the approval of the 2023-24 Adopted Budget, the expenditure authority for 2023-24 will be in place and the June 30, 2023 timeline will be met.

VII. Lessons Learned/Next Steps:

- Continue to monitor the State budget and its impact on District finances.
- Continue to obtain stakeholders' input, follow the LCAP process and meet with bargaining units to seek cost reductions and long-term budget savings.
- The district will discuss and adopt the 2023-24 final Adopted Budget at the June 22, 2023 Board meeting.

Governor's Revised State Budget Proposal "May Revision"

Governor Newsom released his proposed Revised State budget on May 12th for the upcoming 2023-24 fiscal year. State revenue projections continue to be less than what was projected in January resulting in a $31.5 billion budget shortage, which increased (worsened) by $9.3 billion since January estimates. Due to the tax filing deadline being in October 2023 instead of in April 2023, the Governor estimates that $42 billion of projected revenue, which represents 19% of state general fund May Revision revenues, will be recognized in the fall. Further, the Governor is not anticipating a recession; rather, he is projecting that the U.S. economy will grow at a slower pace.

The Proposition 98 Guarantee continues to be in Test I for 2023-24. K-14 Education receives approximately 40% of general fund revenues under the Test I guarantee. Therefore, as a result of a decrease in state general fund revenues, the Proposition 98 minimum guarantee decreased.

Fortunately, increases in property taxes of $967 million helped offset the $3.17 billion decrease of the Proposition 98 general fund portion from January to May.

Despite the revenue shortfalls and increased obligations worsening the Proposition 98 deficit since January, the Governor is not proposing to withdraw any funds from the Rainy-Day fund; not deferring apportionments; nor applying a deficit factor to the cost-of-living adjustment. However, if conditions get worse, the above actions may need to be considered. Unfortunately, the Governor is proposing reductions to the current year one-time Arts, Music, and Instructional Materials Block Grant and one-time Learning Recovery Emergency Block Grant to help afford on-going funding.

In addition, due to unanticipated capital gains tax receipts, the states obligation to fund the Proposition 98 reserve increased from January to May despite general fund revenues/Proposition 98 revenues declining. Therefore, the cumulative reserve balance will be $10.7 billion in 2023-24

As a result of the passage of Proposition 2, which established various conditions when the state is required to deposit funds into the Public School System Stabilization Account (rainy day fund), non-exempt school districts (discussed further below) will need to take the necessary action to ensure their unassigned and assigned reserves are not greater than 10% since the total amount deposited by the State is anticipated at 11.3%, which exceeds 3% of K-12 Proposition 98 funding.

Local Control Funding Formula Factors

The statutory cost-of-living adjustment (COLA) for 2023-24 is 8.22%, which is estimated to cost approximately $4.0 billion. Illustrated below is a comparison of projected COLAs for the budget year and two subsequent years:

Description	2023-24	2024-25	2025-26
LCFF COLAs (23-24 Gov. Proposal)	8.13%	3.54%	3.31%
LCFF COLAs (23-24 May Revision)	8.22%	3.94%	3.29%

Arts, Music, and Instructional Materials Discretionary Block Grant

As presented in the Governor's January budget, it was proposed to reduce the one-time Arts, Music, and Instructional Materials Block Grant by approximately 34% which resulted in a decrease from $21M to $14.3M for the district. The Governor's May Revision proposes an additional reduction of approximately 51%. Therefore, the 2022-23 Estimated Actuals includes an additional reduction from $14.3M to $10.9M.

Learning Recovery Emergency Block Grant

The Governor's May proposal also includes a reduction to the one-time Learning Recovery Block Grant by 32%. This reduction was not part of the Governor's January budget proposal, and the original allocation was fully apportioned during the Winter and Spring. Due to ongoing discussions at the state level and the receipt of all allocated funds, no adjustments have been made in the 2022-23 Estimated Actuals. The initial allocation for the District was approximately $55.5M and a 32% reduction would result in a decrease of approximately $17.7M and revised allocation of $37.7M. The allocation will be adjusted as necessary once the State Enacts the 2023-24 budget.

Arts and Music Education Funding (Propostion 28)

On November 8, 2022, California voters approved Proposition 28: The Arts and Music in Schools Funding Guarantee and Accountability Act. The measure requires the state to establish a new, ongoing program supporting arts instruction in schools beginning in 2023–24. The amount of funding available each fiscal year for the Arts and Music in Schools (AMS) program will be one percent of the K–12 portion of the Proposition 98 funding guarantee provided in the prior fiscal year, excluding funding appropriated for the AMS program. The estimated appropriation for the AMS program is $933 million and the District's estimated allocation is $6M. However, since funding levels are dependent on the prior year Proposition 98, and key provisions still need clarification, the AMS program is not included in the 2023-24 Adopted budget. The AMS program will be reflected in the First Interim once further clarity is provided.

Other Proposed Governor's Budget Components

Illustrated below is a summary of other budget proposals contained in the May Revise.

- The following programs are projected to continue in the same manner as contained in the Governor's budget presented in January:
  - Expanded Learning Opportunities Program
    - Governor maintains the funding level but proposes a 21-22 allocation carryover extension
  - Universal School Meals
  - Transportation
  - College and Career Pathways
  - Community Schools
  - Accountability System & LCFF Equity Multiplier
- The following programs proposed to receive the 8.22% COLA:
  - Special Education
  - Preschool, Child Care, and Development Programs
  - Child Nutrition
  - Adult Education Block Grant
  - Mandate Block Grant
  - Foster Youth Programs

  - American Indian Education Centers & Early Childhood Education Program
- $597 million ongoing for Transitional Kindergarten
  - The May Revise amount was reduced by approximately $43 million due to reduced enrollment.
  - The required budget appropriation for the shift to 1:10 ratio is unfunded, leaving 1:12 ratio applicable for 2023-24
- $3.5 million ongoing for Narcan at middle and high schools
- $2.0 Equity Leads to assist LEAs in addressing disparities
- $1.0 million of one-time funding to evaluate and approve screening instruments
- $250 million one-time for literacy coaches
- $100 million for cultural experiences for high school seniors

Routine Restricted Maintenance Account

Per Education Code Section 17070.75, school districts are required to deposit into the account a minimum amount equal to or greater than three percent (3%) of the total General Fund expenditures and other financing uses for that fiscal year. Illustrated below are the primary compliance components:

- The 3% contribution is calculated on total General Fund expenditures, including other financing uses (i.e. transfers out, debt issuances relating to the General Fund)
- The final 3% contribution is based on year-end actual data; therefore, while it is developed based on budget, it must be trued up using actual expenditures
- The actual contribution will be audited as part of the School Facility Program bond audit
- This paragraph applies only to the following school districts:
  - (i) High school districts with an average daily attendance greater than 300 pupils.
  - (ii) Elementary school districts with an average daily attendance greater than 900 pupils.
  - (iii) Unified school districts with an average daily attendance greater than 1,200 pupils.
- Currently, LEAs are allowed to exclude the following programs from their calculation of required contributions to routine restricted maintenance:
  - State pension on-behalf payments
  - ESSER I-III, GEER I & II (Includes respective federal ELO funding)
  - State supplemental meal reimbursements

Reserves

District Reserve Requirements: The 2014 State Budget Act and the passage of Proposition 2 in November 2014 established a hard cap on district reserves, if all the following conditions are met:

1. Proposition 98 must be funded based on Test 1
2. Full repayment of the maintenance factor prior to 2014-15
3. Proposition 98 provides sufficient funds to support pupil attendance growth and the statutory COLA
4. Capital gains exceed 8% of General Fund revenues

Prior law specified that in any fiscal year immediately following a year in which a transfer of any amount is made to the Public School System Stabilization Account, a district's assigned or unassigned fund balance (including Fund 01 and Fund 17) may not exceed two times the reserve for economic uncertainty (three times the reserve for economic uncertainty for districts with more than 400,000 ADA).

However, Senate Bill (SB) 751 which became effective January 1, 2018 made changes to the school district reserve cap law in the following manner:

- It requires that the reserve cap is triggered in a fiscal year immediately after a fiscal year in which the amount of moneys in the Public School System Stabilization Account is equal to or exceeds three percent of the combined total of General Fund revenues appropriated for school districts and allocated local proceeds of taxes (Proposition 98 funding), as specified, for that fiscal year
- Adjusts the reserve cap from a combined assigned and unassigned ending fund balance based on the size of the district to a combined assigned or unassigned ending balance, in the General Fund (01) and the Special Reserve Fund for Other Than Capital Outlay (17), of 10% of those Funds for all districts
- Reserves would be capped at 10% as long as the amount in the Public School System Stabilization Account remained at 3% or greater of the Proposition 98 amount in each preceding year
    - The State must notify local educational agencies when the conditions are and are no longer applicable
- Basic aid school districts and districts with fewer than 2,501 average daily attendance are exempt from the reserve cap requirement

Since all conditions have been met regarding enacting LEA reserve cap, LEAs have the statutory reserve cap described above beginning 2022-23. More than likely the limit will be in place for subsequent years; therefore, applicable school districts may need to spend down their reserves **and/or** commit funds.

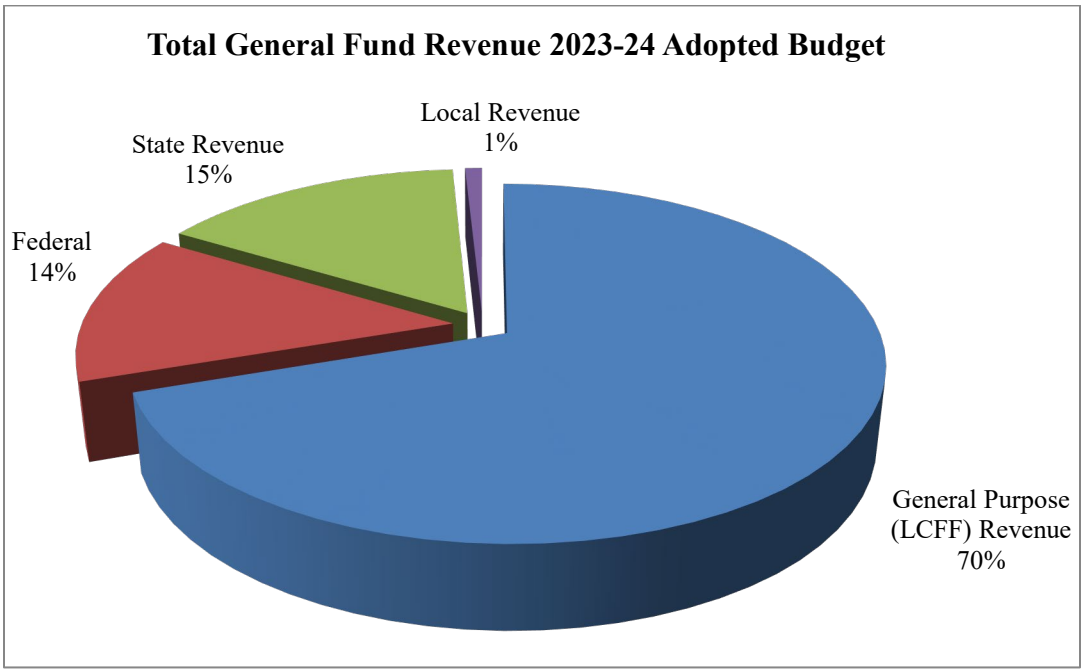
2023-24 Sacramento City Unified School District Primary Budget Components

- Average Daily Attendance (ADA) is estimated at 33,585.52 (excludes COE ADA of 107.41).
    - The funded ADA will be based on the three prior year ADA average of 36,036.29, a decrease of 1,459.23 from the 22-23 funded ADA of 37,495.52.
- The District's estimated unduplicated pupil percentage for supplemental and concentration funding is estimated to be 69.82%, a .57% decline from 2022-23. The percentage will be revised based on actual data.
- Lottery revenue is estimated by SSC to be $170 per ADA for unrestricted purposes and $67 per ADA for restricted purposes.
- Mandated Cost Block Grant is $37.81 for K-8 ADA and $72.84 for 9-12 ADA.
- CalSTRS rate of 19.10% and CalPERS rate of 26.68%, up from 25.37%

General Fund Revenue Components

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

DESCRIPTION	UNRESTRICTED	COMBINED AMOUNT
General Purpose (LCFF) Revenue	$500,346,764	$502,824,980
Federal	$0	$99,571,861
State Revenue	$11,901,384	$111,824,544
Local Revenue	$4,151,175	$6,184,125
TOTAL	**$516,399,323**	**$720,405,510**



Education Protection Account

As approved by the voters on November 6, 2012, The Schools and Local Public Safety Protection Act of 2012 (Proposition 30) temporarily increased the State's sales tax rate and the personal income tax rates for taxpayers in high tax brackets.

Proposition 30 provides that a portion of K-14 general purpose funds must be utilized for instructional purposes. Revenues generated from Proposition 30 are deposited into an account

called the Education Protection Account (EPA). The District receives funds from the EPA based on its proportionate share of statewide general purpose funds. A corresponding reduction is made to its state aid funds.

Subsequently, on November 8, 2016, the voters approved the California Children's Education and Health Care Protection Act (Proposition 55) that maintains increased personal income tax rates for taxpayers in high tax brackets through 2030. Proposition 55 did not extend the sales tax increase; therefore, the temporary sales tax increase expired at the end of calendar year 2016.

K-14 local agencies have the sole authority to determine how the funds received from the EPA are spent, but with these provisions:

- The spending plan must be approved by the governing board during a public meeting
- EPA funds cannot be used for the salaries or benefits of administrators or any other administrative costs (as determined through the account code structure)
- Each year, the local agency must publish on its website an accounting of how much money was received from the EPA and how the funds were expended

Further, the annual financial audit includes verification that the EPA funds were used as specified by Proposition 30. If EPA funds are not expended in accordance with the requirements of Proposition 30, civil or criminal penalties could be incurred.

Illustrated below is how the District's EPA funds are appropriated for 2023-24. The amounts will be revised throughout the year based on information received from the State.

2023-24 Adopted Budget

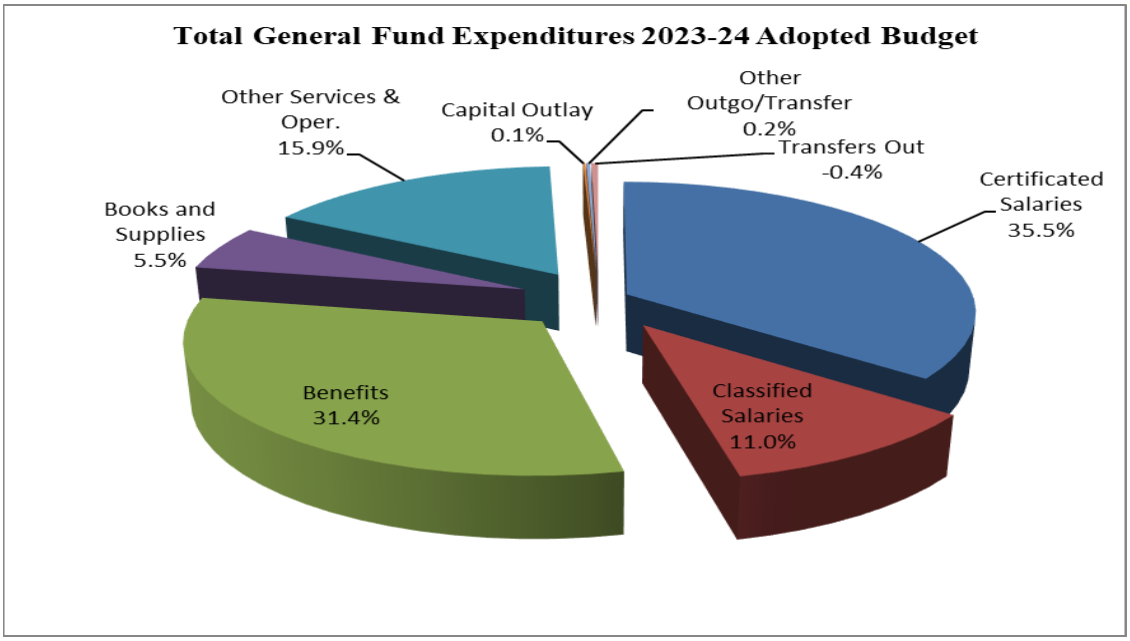
Education Protection Account (EPA) Fiscal Year Ending June 30, 2024	
Estimated EPA Revenues:	
Estimated EPA Funds	$ 115,844,768
Budgeted EPA Expenditures:	
Certificated Instructional Salaries	$ 115,844,768
Balance	**$ -**

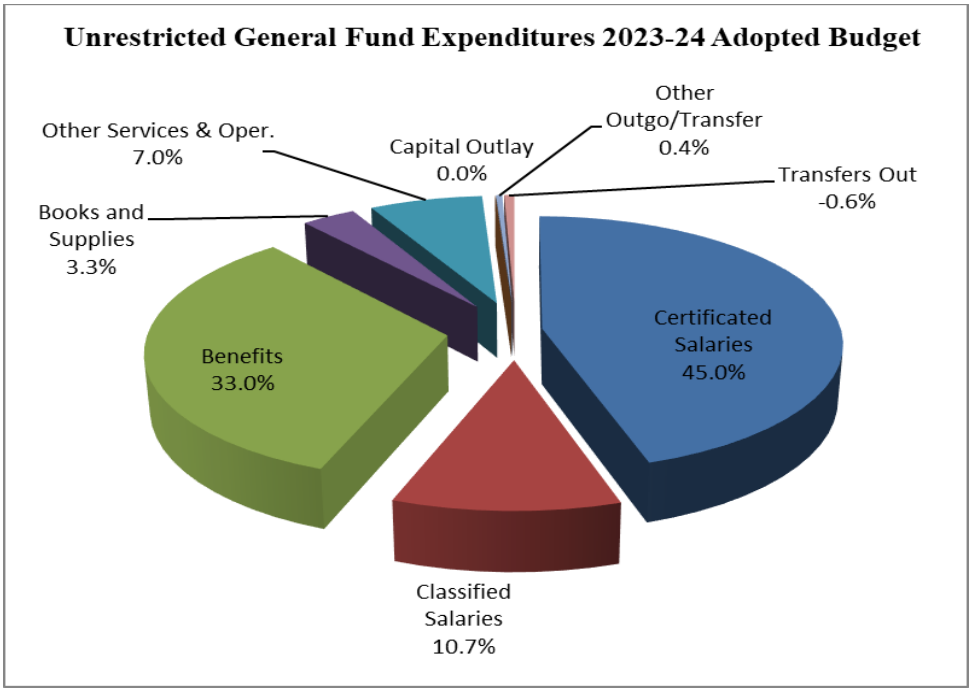
Operating Expenditure Components

The General Fund is used for the majority of the functions within the District. As illustrated below, salaries and benefits comprise approximately 89.8% of the District's unrestricted budget, and approximately 78.4% of the total General Fund budget.

DESCRIPTION	UNRESTRICTED	RESTRICTED	COMBINED
Certificated Salaries	178,470,006	70,896,488	$249,366,493
Classified Salaries	42,511,513	34,523,944	$77,035,457
Benefits	130,846,426	89,940,805	$220,787,232
Books and Supplies	13,219,896	25,517,093	$38,736,989
Other Services & Oper.	27,570,886	84,288,412	$111,859,298
Capital Outlay	49,259	896,918	$946,177
Other Outgo/Transfer	1,510,300	0	$1,510,300
Transfers Out	(2,475,399)	0	(2,475,399)
TOTAL	**391,702,887**	**306,063,659**	**$697,766,546**

Below is a graphical representation of expenditures by percentage for the combined general fund and unrestricted general fund:





2023-24 Adopted Budget Table of One Time Funds

Program	2023-24 Budgeted Amount	Use of Funds
ESSER III	59,923,563	Funds budgeted per ESSER III plan and initiatives within.
Expanded Learning Opportunities Grant (ELOG)	1,283,647	Funds used to support before and after school learning and addressing learning loss.
Career Technical Education Incentive Grant (CTEIG)	2,593,291	To fund 5.6 FTE CTE Teachers, 7 FTE classified staff, and materials, supplies and services for CTEIG programs.
Educator Effectiveness Block Grant (EEBG)	2,231,243	To fund 5 FTE for staff recruitment and retention, professional learning and new teacher development per the EEBG plan.
A-G Success and Access Grants	1,085,749	To fund collaboration time, onboarding, 9th grade lead, SEL materials, professional learning and enrichment opportunities per A-G plan.
CA Community Schools Partnership Program	2,464,974	To fund 6 FTE Student Support specialists, 3 FTE school nurses, 5 youth/family mental health advocates, professional development, supplies and equipment.
Partnership Academies Program	65,243	To fund .4 FTE teachers for partnership academy programs
Safe Zone Squad	461,516	2 FTE Student Support Specialists and 2 FTE Youth/Family Mental Health Advocates
Other State Programs	534,404	To fund 2 FTE teachers, 2 library media technicians, and .875 instructional aide for other state programs.
Governor's CTE Initiative	22,246	To fund .2 FTE to continue the CTE vocational partnership.

General Fund Contributions to Restricted Programs

The following contributions of unrestricted resources to restricted programs are necessary to cover restricted program expenditures in excess of revenue:

Program	2023-24 Adopted Budget
Special Education	$86,432,343
Routine Restricted Maintenance Account	$18,493,200
Total	**$104,925,543**

General Fund Summary

The District's 2023-24 General Fund projects a total operating increase of $23.9 million resulting in an estimated ending fund balance of $203 million. The components of the District's fund balance are as follows: revolving cash & other nonspendables - $325,000; restricted programs - $79,075,376; economic uncertainty - $13,929,776; Committed: $41,130,324; assigned - $2,260,058; unassigned - $66,897,893. In accordance with SB 858 a detail description of assigned & unassigned balances is illustrated below.

Description	2023-24 Adopted Budget		
	Unrestricted	Restricted	Combined
TOTAL - NONSPENDABLE	**$325,000**	**$0**	**$325,000**
RESTRICTED			
Restricted Categorical Balances		$79,103,063	$79,103,063
TOTAL - RESTRICTED	**$0**	**$79,103,063**	**$79,103,063**
COMMITTED			
Unsettled Labor Negotiations	$41,130,324		$41,130,324
TOTAL - COMMITTED	**$41,130,324**		**$41,130,324**
ASSIGNED			
Unrestricted Site Programs	$0		$0
Supplemental / Concentration Funds	$2,260,058		$2,260,058
TOTAL - ASSIGNED	**$2,260,058**	**$0**	**$2,260,058**
RESERVE FOR ECONOMIC UNCERTAINTIES			
Economic Uncertainty (REU-2%)	$13,929,776		$13,929,776
TOTAL - RESERVE FOR ECONOMIC UNCERTAINTIES	**$13,929,776**	**$0**	**$13,929,776**
UNASSIGNED/UNAPPROPRIATED	**$66,897,893**		**$66,897,893**
TOTAL - FUND BALANCE	**$124,543,051**	**$79,103,063**	**$203,646,114**

The Government Financial Officers Association (GFOA) recommends a prudent reserve of 17%, representing two months' average payroll – for the District two months' average payroll is approximately $91.1M.

School Staffing and Budget Allocations

The District provides school sites with staffing and budget allocations in preparation for budget development. District budget staff meet (budget development meetings) with school site administrators to review projected enrollment, staffing allocations and revenue allocations to develop school site budgets. The allocations for the 2023-24 fiscal year are attached to the Executive Summary as attachment A.

Fund Summaries

Illustrated below is a summary of each Fund's fund balance and corresponding change.

Fund		2023-24 Beginning Fund Balance	Budgeted Net Change	2023-24 Adopted Budget Ending Fund Balance
01	General (Unrestricted and Restricted)	$179,729,381	$23,916,733	$203,646,114
08	Student Activity Fund	$1,447,941	$0	$1,447,941
09	Charter Schools	$10,387,637	($223,948)	$10,163,689
11	Adult	$1,263,390	$0	$1,263,390
12	Child Development	$315,697	$0	$315,697
13	Cafeteria	$12,191,697	($111,573)	$12,080,124
21	Building Fund	$265,172,799	($175,668,725)	$89,504,074
25	Capital Facilities	$23,561,179	($411,294)	$23,149,885
35	County School Facilities Fund	$0	$0	$0
49	Capital Projects for Blended Components	$627,443	$791,739	$1,419,182
51	Bond Interest and Redemption	$17,427,253	$649,823	$18,077,075
61	Cafeteria Enterprise Fund	$3,808	$0	$3,808
67	Self-Insurance Fund	$13,179,340	$0	$13,179,340

Other Post Employment Benefits (OPEB)

The District provides post-employment benefits for employees meeting the age and years of service requirements and currently has a total OPEB liability of $442 million. The District participates in the CalPERS California Employers' Retiree Benefit Trust Fund. For the 2023-24 budget year, the projected Actuarially Determined Contribution (ADC) is $28,427,786.

Multiyear Projections

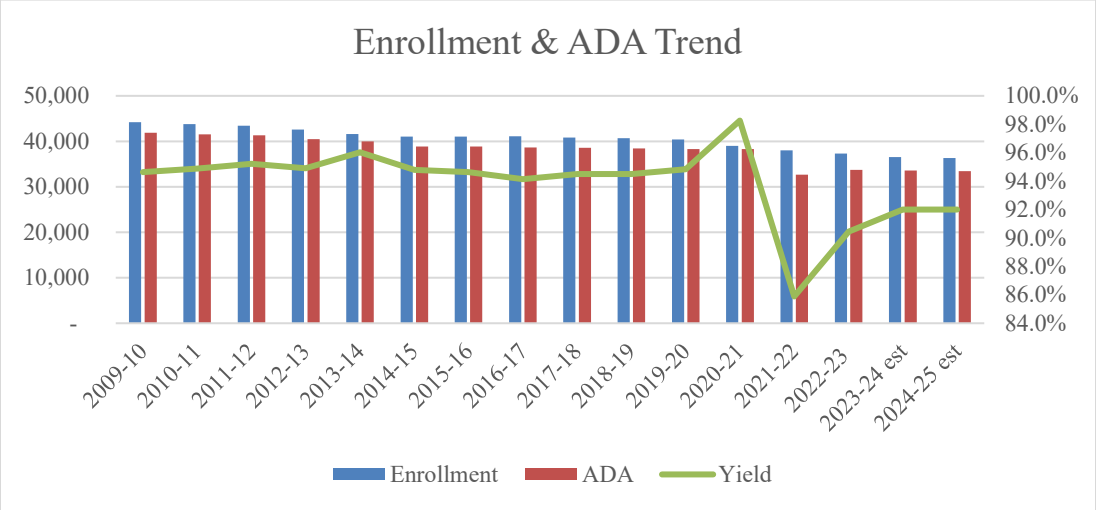
General Planning Factors:
Illustrated below are the latest factors that districts are expected to utilize as planning factors:

Planning Factor	2022-23	2023-24	2024-25	2025-26
Dept of Finance Statutory COLA	6.56%	8.22%	3.94%	3.29%
Local Control Funding Formula (LCFF) COLA	6.56%	8.22%	3.94%	3.29%
Additional LCFF Investment	6.70%	N/A	N/A	N/A
STRS Employer Rates	19.10%	19.10%	19.10%	19.10%
PERS Employer Rates	25.37%	26.68%	27.70%	28.30%
SUI Employer Rates	0.50%	0.05%	0.05%	0.05%
Lottery – Unrestricted per ADA	$170	$170	$170	$170
Lottery – Prop. 20 per ADA	$67	$67	$67	$67
Universal Transitional Kindergarten/ADA	$2,813	$3,044	$3,164	$3,268
Mandate Block Grant for Districts: K-8 per ADA	$34.94	$37.81	$39.30	$40.59
Mandate Block Grant for Districts: 9-12 per ADA	$67.31	$72.84	$75.71	$78.20

Various aspects of the planning factors illustrated above will be further discussed below with the District's specific revenue and expenditure assumptions.

Enrollment

The District projects 36,506 enrollment for the 2023-24 budget year excluding 127 projected County enrollment. The two subsequent years are being calculated with a .5% enrollment decline. For 2024-25 that is 36,320, and 36,135 for 2025-26. For ADA, the district projects 33,585 in 23-24, 33,415 in 24-25, and 33,244 in 2025-26. However, for funding purposes the District projects funding based on the average of three prior year's ADA. The below chart illustrates the District's projected enrollment, ADA, and funded ADA:



Revenue Assumptions:

Unrestricted Multi-Year Revenue Projections:

Fiscal Year 2023-24

- LCFF Statutory COLA of 8.22%
- State revenues adjusted per new funding rates for lottery, mandate block grant and estimated transportation add on funding.
- Contributions to Special Ed were increased by $6.6M for increased Special Education expenditures per historical trends, as well as step and column, statutory and health benefit costs. Additionally, contribution increased due to less overall AB602 funding as a result of decrease in the funded ADA. Contribution is net of 8.22% COLA increase to AB 602 funding.

Fiscal Year 2024-25

- LCFF COLA of 3.94%
- Federal, State and Local revenues projected to remain constant
- Contributions to Special Ed were increased by approximately $7.9M for increased Special Education expenditures per historical trends and projected additional compensatory education positions

Fiscal Year 2025-26

- LCFF COLA of 3.29%
- Federal and State Revenues projected to remain constant
- Local Revenue is projected to remain constant
- Contributions to Special Ed were increased by approximately $8.4M for increased Special Education expenditures per historical trends and projected additional compensatory education positions

Restricted Multi-Year Revenue Projections:

Fiscal Year 2023-24

- Federal Revenue includes projected ongoing awards such as Title funds, as well as carryover funds related to one time and expiring grants like ESSER III and ELOG.
- State Revenue includes projected ongoing awards and $2.9M decrease in AB602 special education funding due to decrease in funded ADA, as well as carryover of ELOG funds
- Local Revenue includes Medi-Cal and MAA funds
- Contributions to Special Ed were increased per assumptions described above.

Fiscal Year 2024-25

- Federal Revenue was reduced by $60.5M to remove carryover of 1x ESSER and ELOG
- State Revenue was reduced by $725K to remove carryover of ELOG

- Local Revenue is projected to remain constant
- Contributions to Special Ed were increased by approximately $7.9M for increased Special Education expenditures per historical trends, as well as step and column, statutory and health benefit costs, and projected additional compensatory education positions

Fiscal Year 2025-26

- Federal revenue projected to remain constant
- State and Local revenue remain constant
- Contributions to Special Ed were increased by approximately $8.4M for increased Special Education expenditures per historical trends as well as step and column, statutory and health benefit costs, and projected additional compensatory education positions

Expenditure Assumptions:

Unrestricted Multi-Year Expenditure Projections:

Fiscal Year 2023-24

- $8.8M in concentration plus expenditures to provide direct services to students at high needs school sites
- Certificated step and column costs are included at actual increased amounts
- Other certificated salary adjustments include restoring expenditures for one-time vacancy savings, aligning FTE to enrollment and $1.5M one time professional learning related to the social science and world language textbook adoption from the 2022-23 board commitment.
- Classified step costs are reflected at actual amounts and salaries include transportation ongoing salary increase negotiated in 2022-23
- Adjustments to benefits reflect the effects of salary changes noted above, program adjustments, projected increases in health and welfare, and expected increases to employer pension costs for CalPERS, offset by a reduction in unemployment insurance rates from .5% to .05%.
- Books and Supplies have been adjusted to account for one-time $5M social science and world language textbook adoption carryover from the 2022-23 board commitment and adjustments per programmatic needs.
- Services have been adjusted to apply appropriate operational increases including increases in utilities costs, liability and cybersecurity insurance, and other rate increases.
- Transfers out are projected to decrease due by $1.1M as the adult education fund and charter school fund are not projected to need a contribution as of the adopted budget.
- Indirect costs from restricted programs are expected to increase

Fiscal Year 2024-25

- Certificated step and column costs are expected to increase by 1.4% each year
- Other certificated salary adjustments include aligning FTE to enrollment decline with a

reduction of 6 FTE and removal of the one-time $1.5M professional learning budgeted in 23-24 related to the social science and world language textbook adoption
- Classified step costs are expected to increase by .70**%** each year
- Additional classified adjustments include adjustments made for transportation salary increase negotiated in 2022-23.
- STRS contribution to remain flat and PERS increase from 26.68% to 27.70%
- Adjustments to benefits of $6.6M reflect the effects of salary changes noted above, program adjustments, the additional increase for health benefits offset by a decrease in unemployment insurance
- Books and Supplies have been adjusted due to shifting the scheduled textbook adoption from 2023-24 to 2024-25 as a result of the adoption from 2022-23 carrying over into 2023-24. Additional adjustments include an increase of $741K to account for increased supplemental concentration funding offset by the removal of the carryover textbook adoption from 2023-24.
- Services have been adjusted down by $530K to remove one time school renaming costs in 2023-24 offset by an increase of $300K in district support services
- Transfers out remains constant
- Indirect costs from restricted programs are expected to decrease due to program adjustments

Fiscal Year 2025-26

- Certificated step and column costs are expected to increase by 1.4% each year
- Other certificated salary adjustments include aligning FTE to enrollment decline with a reduction of 6 FTE
- Classified step costs are expected to increase by .70**%** each year
- STRS to remain constant and PERS to increase from 27.7% to 28.3%
- Adjustments to benefits of $6.4M reflect the effects of salary changes noted above the additional increase for health benefits
- Books and Supplies have been adjusted down by $5M to remove one-time textbook adoption in 2024-25 offset by a $160K increase to account for increased supplemental and concentration funding
- Services have been adjusted by $160K to account for increased supplemental and concentration funding
- Transfers out remains constant
- Indirect costs from restricted programs are expected to remain constant

Restricted Multi-Year Expenditure Projections:

Fiscal Year 2023-24

- Certificated step and column costs are included at actual increased amounts
- Other certificated salary adjustments include restoring expenditures for one-time savings, budgeting ESSER III and ELOG positions, additional positions for special education services

- Classified step costs are reflected at actual amounts and adjustments have been made for additional special education services
- Adjustments to benefits reflect the effects of salary changes noted above, program adjustments, expected increases to pension costs for PERS and the additional increase for health benefits, offset by a decrease in unemployment insurance from .5% to .05%
- Books and Supplies have been adjusted to account for one-time expenditures including ESSER III and ELOG, and additional special education expenditures.
- Services have been adjusted to account for one-time expenditures including ESSER III and ELOG funds and additional special education services
- Indirect costs are expected to increase slightly due to program adjustments above

Fiscal Year 2024-25

- Certificated step and column costs are expected to increase by 1.4% each year
- Other certificated salary adjustments include removing expenditures for one-time expenses including ESSER III and ELOG, and shifting positions to the one-time Emergency Learning Recovery and Arts Music Block Grants.
- Classified step costs are expected to increase by .70% each year
- Other classified salary adjustments include removing expenditures for one-time expenses including ESSER III and ELOG, and shifting positions to the one-time Emergency Learning Recovery and Arts Music Block Grants.
- Decrease to benefits to reflect the effects of salary changes noted above, program adjustments, decrease in unemployment insurance, and the removal of one-time expenditures offset by the additional increase for health benefits
- Books and Supplies have been decreased by $10.1M to account for one-time expenditures of $10.2M including ESSER III and ELOG, and offset by additional special education services of $119K
- Services have been reduced by $9.1M to account for one-time expenditures in ESSER III and ELOG, offset by additional special education services
- Indirect costs are expected to decrease due to program adjustments

Fiscal Year 2025-26

- Certificated step and column costs are expected to increase by 1.4% each year
- Additional Certificated adjustments have been made for the removal of $8.5M in Arts Music Grant funds fully expended offset by $2.5M additional special education positions
- Classified step costs are expected to increase by .70% each year
- Increase to benefits of $1.5M reflect the effects of salary changes noted above, increases in CalPERS and health benefit costs, and removal of Arts Music Funds of $2M, offset by additional Special education benefit costs of 2.3M
- Books and Supplies have been adjusted by $126K for special education materials
- Services have been increased by $2.4M for additional special education services.
- Indirect costs are expected to decrease due to program adjustments above.

2022-23 Estimated Ending Fund Balances:

In preparation of the 2023-24 Adopted Budget, estimated actuals for the 2022-23 unrestricted fund balance decreased by $7.4M due to budgeting $6.6M of the total $13M social science/world language textbook adoption board commitment, and adjustments due to increased utilities costs and programmatic needs.

The restricted ending fund balance decreased by $3.4M due to the proposed reduction to the one-time Arts Music Grant per the Governor's 2023-24 May revise.

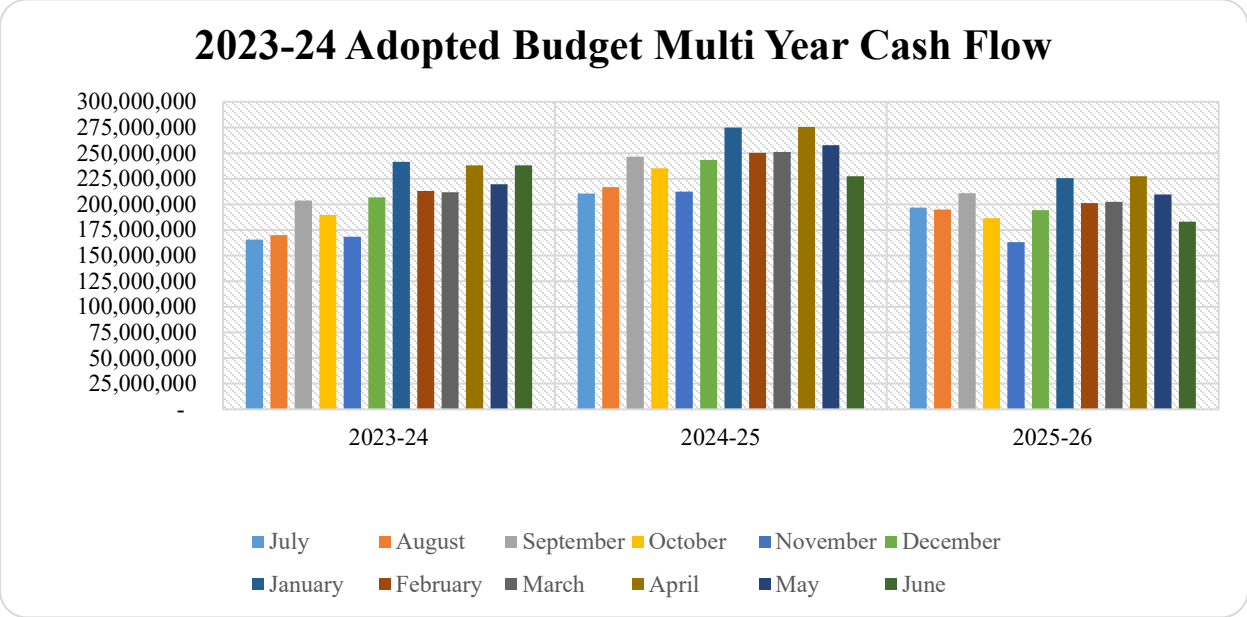
During 2022-23 fiscal year, the District estimates that the General Fund is projected to have an unrestricted increase of approximately $31.8M resulting in an unrestricted ending General Fund balance of approximately $96.9M and a surplus of $38M for restricted resources resulting in a restricted ending fund balance of $82.8M for a combined ending fund balance of $179.7M.

2023-24 Adopted Budget and Multi-Year Projections

Description	Adopted Budget 2023-24			Projection 2024-25			Projection 2025-26		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Revenue									
General Purpose	500,346,764	2,478,216	502,824,980	501,052,464	2,478,216	503,530,680	504,787,435	2,478,216	507,265,651
Federal Revenue	-	99,571,861	99,571,861	-	39,089,508	39,089,508	-	39,089,508	39,089,508
State Revenue	11,901,384	99,923,160	111,824,544	11,901,384	99,198,302	111,099,686	11,901,384	99,198,302	111,099,686
Local Revenue	4,151,175	2,032,950	6,184,125	4,151,175	2,032,950	6,184,125	4,151,175	2,032,950	6,184,125
Total Revenue	516,399,323	204,006,186	720,405,510	517,105,023	142,798,976	659,904,000	520,839,994	142,798,976	663,638,971
Expenditures									
Certificated Salaries	178,470,006	70,896,488	249,366,493	179,830,938	78,538,960	258,369,898	181,834,083.06	72,710,274	254,544,357
Classified Salaries	42,511,513	34,523,944	77,035,457	43,813,457	31,543,654	75,357,111	44,120,151.37	32,482,630	76,602,781
Benefits	130,846,426	89,940,805	220,787,232	137,459,638	83,271,157	220,730,795	143,914,624.33	84,810,601	228,725,225
Books and Supplies	13,219,896	25,517,093	38,736,989	14,015,708	15,395,091	29,410,799	9,122,655.48	15,521,422	24,644,078
Other Services & Oper. Expenses	27,570,886	84,288,412	111,859,298	27,340,886	77,428,088	104,768,974	27,501,833.09	79,826,370	107,328,203
Capital Outlay	49,259	896,918	946,177	49,259	896,918	946,177	49,259.00	896,918	946,177
Other Outgo 7xxx	1,510,300	-	1,510,300	1,510,300	-	1,510,300	1,510,300.00	-	1,510,300
Transfer of Indirect 73xx	(7,894,319)	6,616,549	(1,277,770)	(7,701,158)	6,423,388	(1,277,770)	(7,623,460.53)	6,345,691	(1,277,770)
Budget Reductions	-	-	-	-	(1,941,527)	(1,941,527)	-	(3,899,225)	(3,899,225)
Total Expenditures	386,283,967	312,680,208	698,964,175	396,319,029	291,555,728	687,874,757	400,429,446	288,694,681	689,124,126
Deficit/Surplus	130,115,356	(108,674,022)	21,441,334	120,785,995	(148,756,752)	(27,970,757)	120,410,548	(145,895,704)	(25,485,156)
Other Sources/(uses)	-	-	-	-	-	-	-	-	-
Transfers in/(out)	2,475,399	-	2,475,399	2,475,399	-	2,475,399	2,475,399	-	2,475,399
Contributions to Restricted	(104,925,543)	104,925,543	-	(112,881,683)	112,881,683	-	(121,307,234)	121,307,234	-
Net increase (decrease) in Fund Balance	**27,665,212**	**(3,748,479)**	**23,916,733**	**10,379,710**	**(35,875,069)**	**(25,495,358)**	**1,578,713**	**(24,588,470)**	**(23,009,757)**
Beginning Balance	96,877,839	82,851,542	179,729,381	124,543,051	79,103,063	203,646,114	134,922,761	43,227,995	178,150,756
Ending Balance	**124,543,051**	**79,103,063**	**203,646,114**	**134,922,761**	**43,227,995**	**178,150,756**	**136,501,474**	**18,639,525**	**155,140,999**
Revolving/Stores/Prepaids	325,000		325,000	325,000		325,000	325,000		325,000
Reserve for Econ Uncertainty	13,929,776		13,929,776	13,707,987		13,707,987	13,732,975		13,732,975
Restricted Programs	-	79,103,063	79,103,063	-	43,227,995	43,227,995	-	18,639,525	18,639,525
Committed	41,130,324		41,130,324	63,481,432		63,481,432	85,832,540		85,832,540
Other Assignments	2,260,058		2,260,058	2,260,058		2,260,058	2,260,058		2,260,058
Unappropriated Fund Balance	**66,897,893**	**-**	**66,897,893**	**55,148,284**	**-**	**55,148,284**	**34,350,902**	**-**	**34,350,902**
Unappropriated Percent			***9.57%***			***8.02%***			***4.98%***

Multi-Year Cash Flow

The District prepared cash flows based on the multi-year projections report. For the 2023-24 Adopted Budget and multi-year projections the District projects having a positive cash balance through June 2026. Cash will continue to be closely monitored in order to ensure the District is liquid to satisfy its obligations.



Conclusion

The District is projected to satisfy the 2% required reserve for economic uncertainties and maintain a positive cash flow in 202324, 2024-25 and 2025-26. The District projects an unrestricted surplus of $27.7M for 2023-24, $10.4M for 2024-25 and $1.6M in 2025-26. The projected budget and multiyear projections support that the District is projected to be able to meet its financial obligations for the current and subsequent two years; therefore, the District self certifies with a positive certification.

Risks:

Uncertainty regarding on-going State funding for K12 Districts, the potential future impact of a recessionary economy, enrollment, and declining average daily attendance. Additional risks include expiring ESSER III positions that are projected to shift to the one-time Learning REBG and Arts Music BG in 2024-25 but do not have an ongoing funding source identified thereafter and are subsequently removed from the budget. Additional information will be brought to the board as the district continues discussions on strategic priorities investments.

Opportunities:

Improved State Budget and funding for K12 Districts, stable/increased enrollment, maintaining fiscal stability and the potential to make up the instructional days lost during the 2021-22 school year through the State waiver process.

Continuation of County Oversight

County superintendents are required by statute to continually monitor districts for fiscal distress. If the district has a negative certification, a disapproved budget, or the county superintendent determines that the district may be unable to meet its financial obligations, the county superintendent can:

- Stay or rescind any action that is determined to be inconsistent with the ability of the district to meet its obligations for the current or subsequent fiscal year, and
- Assist in developing a budget for the subsequent fiscal year.

The Sacramento County superintendent continues to maintain the current fiscal advisor to support the district.

Proposed Fiscal Year 2023-2024
Budget for All Funds

Sacramento
City Unified
School District

Guiding Principle

All students graduate with the greatest number
of postsecondary choices from the widest array of options.

Board of Education
June 8, 2023

Sacramento City Unified School District

Board of Education

Chinua Rhodes, President, Area 5
Lavinia Grace Phillips, Vice President, Area 7
Jasjit Singh, 2nd Vice President, Area 2
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Cabinet

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Lisa Allen, Deputy Superintendent
Brian Heap, Chief Communications Officer
Bob Lyons, Chief Information Officer
Cancy McArn, Chief Human Resource Officer
Rose F. Ramos, Chief Business Officer
Yvonne Wright, Chief Academic Officer

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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: Serna Center, 5735 47th Avenue Sacramento CA

Date: 6/2/2023 - 6/8/2023

Public Hearing:

Place: Serna Center, 5735 47th Avenue Sacramento CA

Date: 6/8/2023

Time: 6:30 PM

Adoption Date: 6/22/2023

Signed:

Clerk/Secretary of the Governing Board

(Original signature required)

Contact person for additional information on the budget reports:

Name: Jesse Castillo

Title: Assistant Superintendent, Business Services

Telephone: 916-643-9055

E-mail: jesse-m-castillo@scusd.edu

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:	06/22/2023	
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	

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

The District participates in the Schools Insurance Authority JPA.

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

Signed _____ Date of Meeting: 6/22/2023

Clerk/Secretary of the Governing Board

(Original signature required)

For additional information on this certification, please contact:

Name: Jesse Castillo

Title: Assistant Superintendent, Business Services

Telephone: 916-643-9055

E-mail: jesse-m-castillo@scusd.edu

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):	33,585.52
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	38,436	38,220		
Charter School				
Total ADA	**38,436**	**38,220**	**0.6%**	**Met**
Second Prior Year (2021-22)				
District Regular	37,547	38,275		
Charter School				
Total ADA	**37,547**	**38,275**	**N/A**	**Met**
First Prior Year (2022-23)				
District Regular	36,317	37,388		
Charter School		0		
Total ADA	**36,317**	**37,388**	**N/A**	**Met**
Budget Year (2023-24)				
District Regular	35,929			
Charter School	0			
Total ADA	**35,929**			

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): 33,585.5

District's Enrollment Standard Percentage Level: 1.0%

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2020-21)				
District Regular	40,383	39,003		
Charter School				
Total Enrollment	**40,383**	**39,003**	**3.4%**	**Not Met**
Second Prior Year (2021-22)				
District Regular	39,703	38,045		
Charter School				
Total Enrollment	**39,703**	**38,045**	**4.2%**	**Not Met**
First Prior Year (2022-23)				
District Regular	36,543	37,289		
Charter School				
Total Enrollment	**36,543**	**37,289**	**N/A**	**Met**
Budget Year (2023-24)				
District Regular	36,506			
Charter School				
Total Enrollment	**36,506**			

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)

Enrollment was estimated higher based on historical trends however due to the COVID-19 pandemic the district saw an increased reduction in enrollment.

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	38,220	39,003	
Charter School		0	
Total ADA/Enrollment	**38,220**	**39,003**	**98.0%**
Second Prior Year (2021-22)			
District Regular	32,673	38,045	
Charter School	0		
Total ADA/Enrollment	**32,673**	**38,045**	**85.9%**
First Prior Year (2022-23)			
District Regular	33,727	37,289	
Charter School			
Total ADA/Enrollment	**33,727**	**37,289**	**90.4%**
		Historical Average Ratio:	91.4%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	**91.9%**

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2023-24)				
District Regular	33,586	36,506		
Charter School	0			
Total ADA/Enrollment	**33,586**	**36,506**	**92.0%**	**Not Met**
1st Subsequent Year (2024-25)				
District Regular	33,414	36,320		
Charter School				
Total ADA/Enrollment	**33,414**	**36,320**	**92.0%**	**Not Met**
2nd Subsequent Year (2025-26)				
District Regular	33,244	36,135		
Charter School				
Total ADA/Enrollment	**33,244**	**36,135**	**92.0%**	**Not Met**

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

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

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

Explanation:
(required if NOT met)

Prior to the COVID-18 pandemic, the district historically experience ADA to enrollment rates of approximately 94.5% on average. Due to the pandemic, the average ratio has declined however as the district continues into the post-pandemic environment it projects an improved ADA to enrollment ratio.

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 COLA[1] 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)	37,495.52	36,036.29	34,529.96	33,682.99
b.	Prior Year ADA (Funded)		37,495.52	36,036.29	34,529.96
c.	Difference (Step 1a minus Step 1b)		(1,459.23)	(1,506.33)	(846.97)
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		(3.89%)	(4.18%)	(2.45%)
Step 2 - Change in Funding Level					
a.	Prior Year LCFF Funding		481,858,975.00	500,346,764.00	501,052,464.00
b1.	COLA percentage		13.26%	8.22%	3.94%
b2.	COLA amount (proxy for purposes of this criterion)		63,894,500.09	41,128,504.00	19,741,467.08
c.	Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		13.26%	8.22%	3.94%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)			9.37%	4.04%	1.49%
	LCFF Revenue Standard (Step 3, plus/minus 1%):		**8.37% to 10.37%**	**3.04% to 5.04%**	**0.49% to 2.49%**

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)	128,051,737.00	128,051,737.00	128,057,737.00	128,051,737.00
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)	496,196,542.00	514,723,821.00	501,052,464.00	504,757,435.00
District's Projected Change in LCFF Revenue:		3.73%	(2.66%)	.74%
LCFF Revenue Standard		**8.37% to 10.37%**	**3.04% to 5.04%**	**0.49% to 2.49%**
Status:		Not Met	Not 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)

The standard is not met in 24-25 due to the 2023-24 LCFF figure including the In-Lieu of Property taxes. True LCFF funding net of the In-Lieu of for 2023-24 is $500,346,764, which would result in equate to a .14% change in 2024-25 within the standard range.

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) Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2020-21)	301,601,587.00	327,117,964.02	92.2%
Second Prior Year (2021-22)	330,431,834.82	355,668,555.40	92.9%
First Prior Year (2022-23)	331,757,772.33	370,931,750.56	89.4%
		Historical Average Ratio:	91.5%

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	2.0%	2.0%	2.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	**88.5% to 94.5%**	**88.5% to 94.5%**	**88.5% to 94.5%**

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) Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
Budget Year (2023-24)	351,827,944.69	386,283,967.11	91.1%	Met
1st Subsequent Year (2024-25)	361,104,033.26	396,319,029.12	91.1%	Met
2nd Subsequent Year (2025-26)	369,868,859.12	400,429,445.36	92.4%	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):	9.37%	4.04%	1.49%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	**-0.63% to 19.37%**	**-5.96% to 14.04%**	**-8.51% to 11.49%**
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	4.37% to 14.37%	-0.96% to 9.04%	-3.51% to 6.49%

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)	150,306,320.13		
Budget Year (2023-24)	99,571,860.51	(33.75%)	Yes
1st Subsequent Year (2024-25)	39,089,508.00	(60.74%)	Yes
2nd Subsequent Year (2025-26)	39,089,508.00	0.00%	No

Explanation: (required if Yes)
Federal revenue decreased in 2023-24 as the district continues to spend down its COVID related funding sources. In 2024-25 all COVID related revenue is removed from the budget resulting in a decrease in federal revenue.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2022-23)	188,266,040.59		
Budget Year (2023-24)	111,824,543.94	(40.60%)	Yes
1st Subsequent Year (2024-25)	111,099,686.26	(.65%)	No
2nd Subsequent Year (2025-26)	111,099,686.26	0.00%	No

Explanation: (required if Yes)
State revenue decreased in 2023-24 to remove the one-time state revenue related to the Arts Music Grant and Learning Recovery Emergency Block grants received in 2022-23.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2022-23)	10,412,471.71		
Budget Year (2023-24)	6,184,125.10	(40.61%)	Yes
1st Subsequent Year (2024-25)	6,184,125.00	0.00%	No
2nd Subsequent Year (2025-26)	6,184,125.00	0.00%	No

Explanation: (required if Yes)
Other local revenue decreased due to expending local carryover resources in the 2022-23 year.

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

First Prior Year (2022-23)	56,719,881.33		
Budget Year (2023-24)	38,736,988.51	(31.70%)	Yes
1st Subsequent Year (2024-25)	29,410,799.48	(24.08%)	Yes
2nd Subsequent Year (2025-26)	24,644,077.48	(16.21%)	Yes

Explanation: (required if Yes)
Books and supplies decreased in 2023-24 due to the removal of one time COVID funding related expenditures in 2022-23 as well as other one-time carryover grant expenditures.

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

First Prior Year (2022-23)	158,484,439.15		
Budget Year (2023-24)	111,859,298.06	(29.42%)	Yes
1st Subsequent Year (2024-25)	104,768,974.09	(6.34%)	Yes
2nd Subsequent Year (2025-26)	107,328,203.29	2.44%	No

Explanation: (required if Yes)
Services and other operating expenditures decreased in 2023-24 due to the removal of one time COVID funding related expenditures in 2022-23 as well as other one-time carryover grant expenditures.

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)	348,984,832.43		
Budget Year (2023-24)	217,580,529.55	(37.65%)	Not Met
1st Subsequent Year (2024-25)	156,373,319.26	(28.13%)	Not Met
2nd Subsequent Year (2025-26)	156,373,319.26	0.00%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2022-23)	215,204,320.48		
Budget Year (2023-24)	150,596,286.57	(30.02%)	Not Met
1st Subsequent Year (2024-25)	134,179,773.57	(10.90%)	Not Met
2nd Subsequent Year (2025-26)	131,972,280.77	(1.65%)	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)
Federal revenue decreased in 2023-24 as the district continues to spend down its COVID related funding sources. In 2024-25 all COVID related revenue is removed from the budget resulting in a decrease in federal revenue.

Explanation: Other State Revenue (linked from 6B if NOT met)
State revenue decreased in 2023-24 to remove the one-time state revenue related to the Arts Music Grant and Learning Recovery Emergency Block grants received in 2022-23.

Explanation: Other Local Revenue (linked from 6B if NOT met)
Other local revenue decreased due to expending local carryover resources in the 2022-23 year.

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)

Books and supplies decreased in 2023-24 due to the removal of one time COVID funding related expenditures in 2022-23 as well as other one-time carryover grant expenditures.

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

Services and other operating expenditures decreased in 2023-24 due to the removal of one time COVID funding related expenditures in 2022-23 as well as other one-time carryover grant expenditures.

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 exlude 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? — Yes

   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)	616,439,640.68			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution[1] to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	616,439,640.68	18,493,189.22	18,493,200.00	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 reserves[1] as a percentage of total expenditures and other financing uses[2] 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)	11,907,405.00	12,763,716.00	15,263,580.00
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	33,494,273.55	36,032,700.78	69,907,280.47
	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	(.10)
	e. Available Reserves (Lines 1a through 1d)	45,401,678.55	48,796,416.78	85,170,860.37
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	596,063,153.41	640,846,003.10	765,521,338.20
	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)	596,063,153.41	640,846,003.10	765,521,338.20
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	7.6%	7.6%	11.1%
	District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	**2.5%**	**2.5%**	**3.7%**

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2020-21)	19,009,011.19	328,548,949.04	N/A	Met
Second Prior Year (2021-22)	(37,835,848.49)	358,328,757.65	10.6%	Not Met
First Prior Year (2022-23)	31,843,306.42	372,057,292.56	N/A	Met
Budget Year (2023-24) (Information only)	27,665,212.18	386,283,967.11		

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)

The district had a deficit in the 2021-22 year above the standard due to bargaining agreement settlements with labor partners that included a 4% ongoing salary increase as well as numerous one-time stipends for bargaining groups. Additionally, the district had an 8 day labor strike which resulted in the closure of schools and subsequently an instructional time and instructional day penalty of approximately $47M.

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):	33,693
District's Fund Balance Standard Percentage Level:	**.7%**

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) Original Budget	Estimated/Unaudited Actuals	Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
Third Prior Year (2020-21)	63,803,265.00	84,699,102.92	N/A	Met
Second Prior Year (2021-22)	95,627,953.27	102,870,380.90	N/A	Met
First Prior Year (2022-23)	42,691,089.10	65,034,532.41	N/A	Met
Budget Year (2023-24) (Information only)	96,877,838.83			

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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.)	33,586	33,414	33,244
District's Reserve Standard Percentage Level:	**2%**	**2%**	**2%**

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

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

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

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

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

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

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	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)	698,964,175.11	687,874,757.64	689,124,125.88
2.	Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3.	Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	698,964,175.11	687,874,757.64	689,124,125.88
4.	Reserve Standard Percentage Level	2%	2%	2%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	13,979,283.50	13,757,495.15	13,782,482.52
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)	**13,979,283.50**	**13,757,495.15**	**13,782,482.52**

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		
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	13,929,776.00	13,707,987.00	13,732,975.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	66,897,893.01	55,148,284.15	34,350,902.05
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)	(.10)	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8.	District's Budgeted Reserve Amount (Lines C1 thru C7)	80,827,668.91	68,856,271.15	48,083,877.05
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	11.56%	10.01%	6.98%
	District's Reserve Standard (Section 10B, Line 7):	**13,979,283.50**	**13,757,495.15**	**13,782,482.52**
	Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget? — No

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

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources? — No

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

S3. Use of Ongoing Revenues for One-time Expenditures

1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues? — No

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

1a. Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)? — No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard: **-10.0% to +10.0% or -$20,000 to +$20,000**

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. **Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)**				
First Prior Year (2022-23)	(96,991,460.00)			
Budget Year (2023-24)	(104,925,542.97)	7,934,082.97	8.2%	Met
1st Subsequent Year (2024-25)	(112,881,683.00)	7,956,140.03	7.6%	Met
2nd Subsequent Year (2025-26)	(121,307,234.00)	8,425,551.00	7.5%	Met
1b. **Transfers In, General Fund ***				
First Prior Year (2022-23)	2,342,426.00			
Budget Year (2023-24)	2,475,399.00	132,973.00	5.7%	Met
1st Subsequent Year (2024-25)	2,475,399.00	0.00	0.0%	Met
2nd Subsequent Year (2025-26)	2,475,399.00	0.00	0.0%	Met
1c. **Transfers Out, General Fund ***				
First Prior Year (2022-23)	1,125,542.00			
Budget Year (2023-24)	0.00	(1,125,542.00)	(100.0%)	Not 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. NOT MET - The projected transfers out of the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

Transfers out have decreased due to no contribution projected for Adult Education or the Charter School Fund as of the 2023-24 Adopted budget.

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments[1] 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: Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2023
Leases				
Certificates of Participation				
General Obligation Bonds	27	Fund 51 - Bond Interest and Redemption Fund	Object 7438, 7439	451,272,966
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		Fund 01, 09, 11, 13, 21, 67, 68	Object Code 1-3999	6,972,199
Other Long-term Commitments (do not include OPEB):				
Lease Revenue Bonds	18	Fund 25 Developer Fees, Fund 49 Mello Roos	Object 7438, 7439	52,060,000
TOTAL:				510,305,166

Type of Commitment (continued)	Prior Year (2022-23) Annual Payment (P & I)	Budget Year (2023-24) Annual Payment (P & I)	1st Subsequent Year (2024-25) Annual Payment (P & I)	2nd Subsequent Year (2025-26) Annual Payment (P & I)
Leases				
Certificates of Participation				
General Obligation Bonds	49,025,173	38,111,178	38,801,801	37,249,550
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Lease Revenue Bonds	5,467,974	5,466,294	5,462,364	5,486,298
Total Annual Payments:	54,493,147	43,577,472	44,264,165	42,735,848
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): Yes

2. For the district's OPEB:
   a. Are they lifetime benefits? Yes
   b. Do benefits continue past age 65? Yes
   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:

Employees must meet eligibility requirements outlined in respective bargaining unit agreements in order to receive lifetime benefits.

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

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

Self-Insurance Fund	Governmental Fund
0	0

4. OPEB Liabilities

a. Total OPEB liability	442,140,012.00
b. OPEB plan(s) fiduciary net position (if applicable)	133,906,497.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	308,233,515.00
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	6/30/2021

5. OPEB Contributions

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	28,427,786.00	28,427,786.00	28,427,786.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	25,877,951.47	28,427,786.00	28,427,786.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	19,288,427.00	20,029,056.00	20,988,265.00
d. Number of retirees receiving OPEB benefits	3,098.00	3,098.00	3,098.00

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:

The District has established a self insurance fund to account for employee vision, dental and worker compensation benefits. The plans are self-insured through a pool and we contract with a third party administrator for benefits processing. The District belongs to a Joint Powers Authority that helps manage the worker's compensation claims to maintain lower costs.

3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs	15,010,795.97
b. Unfunded liability for self-insurance programs	15,010,795.97

4. Self-Insurance Contributions

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
a. Required contribution (funding) for self-insurance programs	15,010,795.97	15,010,796.00	15,010,796.00
b. Amount contributed (funded) for self-insurance programs	15,010,795.97	15,010,796.00	15,010,796.00

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	2267.60	2269.87	2263.87	2257.87

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 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	2,918,319		
		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

Certificated (Non-management) Health and Welfare (H&W) Benefits		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	55,542,619	60,430,370	
3.	Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4.	Percent projected change in H&W cost over prior year	8.8%	8.8%	8.8%

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget? No

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

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	Actuals	3,161,496	3,205,757
3.	Percent change in step & column over prior year	1.4%	1.4%	1.4%

Certificated (Non-management) Attrition (layoffs and retirements)		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	Are savings from attrition included in the budget and MYPs?	Yes	No	No
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	Yes	No	No

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of classified(non - management) FTE positions	1404.8	1358.14	1358.14	1358.14

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 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	888,145		
		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

Classified (Non-management) Health and Welfare (H&W) Benefits		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	28,062,611	32,380,231	35,229,691
3.	Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4.	Percent projected change in H&W cost over prior year	8.8%	8.8%	8.8%

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	0	0	0
	If Yes, explain the nature of the new costs:			

Classified (Non-management) Step and Column Adjustments		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	Actuals	425,263	428,240
3.	Percent change in step & column over prior year	.7%	.7%	.7%

Classified (Non-management) Attrition (layoffs and retirements)		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	Are savings from attrition included in the budget and MYPs?	Yes	No	No
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	Yes	No	No

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of management, supervisor, and confidential FTE positions	324.2	319.8	319.8	319.8

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.

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 — 514,898

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
4. Amount included for any tentative salary schedule increases	0	0	0

Management/Supervisor/Confidential Health and Welfare (H&W) Benefits	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	6,794,811	7,392,754	8,043,317
3. Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4. Percent projected change in H&W cost over prior year	8.8%	8.8%	8.8%

Management/Supervisor/Confidential Step and Column Adjustments	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step and column adjustments	Actuals	272,417	274,324
3. Percent change in step & column over prior year	.7%	.7%	.7%

Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Are costs of other benefits included in the budget and MYPs?	No	No	No
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

S9. Local Control and Accountability Plan (LCAP)

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

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

1. Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?	Yes
2. Adoption date of the LCAP or an update to the LCAP.	Jun 22, 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?	Yes
A2.	Is the system of personnel position control independent from the payroll system?	No
A3.	Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)	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?	Yes
A7.	Is the district's financial system independent of the county office system?	Yes
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

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	500,346,764.00	0.14%	501,052,464.00	0.75%	504,787,435.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	11,901,384.26	0.00%	11,901,384.26	0.00%	11,901,384.26
4. Other Local Revenues	8600-8799	4,151,175.00	0.00%	4,151,175.00	0.00%	4,151,175.00
5. Other Financing Sources						
a. Transfers In	8900-8929	2,475,399.00	0.00%	2,475,399.00	0.00%	2,475,399.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(104,925,542.97)	7.58%	(112,881,683.00)	7.46%	(121,307,234.00)
6. Total (Sum lines A1 thru A5c)		413,949,179.29	-1.75%	406,698,739.26	-1.15%	402,008,159.26
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				178,470,005.80		179,830,937.88
b. Step & Column Adjustment				2,498,580.08		2,517,633.13
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,137,648.00)		(514,488.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	178,470,005.80	0.76%	179,830,937.88	1.11%	181,834,083.01
2. Classified Salaries						
a. Base Salaries				42,511,512.58		43,813,457.58
b. Step & Column Adjustment				297,581.00		306,694.20
c. Cost-of-Living Adjustment						
d. Other Adjustments				1,004,364.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	42,511,512.58	3.06%	43,813,457.58	0.70%	44,120,151.78
3. Employee Benefits	3000-3999	130,846,426.31	5.05%	137,459,637.80	4.70%	143,914,624.33
4. Books and Supplies	4000-4999	13,219,895.98	6.02%	14,015,708.48	-34.91%	9,122,655.48
5. Services and Other Operating Expenditures	5000-5999	27,570,886.09	-0.83%	27,340,886.09	0.59%	27,501,833.29
6. Capital Outlay	6000-6999	49,259.00	0.00%	49,259.00	0.00%	49,259.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,510,300.00	0.00%	1,510,300.00	0.00%	1,510,300.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(7,894,318.65)	-2.45%	(7,701,157.71)	-1.01%	(7,623,461.53)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		386,283,967.11	2.60%	396,319,029.12	1.04%	400,429,445.36

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)		27,665,212.18		10,379,710.14		1,578,713.90
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		96,877,838.83		124,543,051.01		134,922,761.15
2. Ending Fund Balance (Sum lines C and D1)		124,543,051.01		134,922,761.15		136,501,475.05
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	325,000.00		325,000.00		325,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	41,130,324.00		63,481,432.00		85,832,540.00
d. Assigned	9780	2,260,058.00		2,260,058.00		2,260,058.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	13,929,776.00		13,707,987.00		13,732,975.00
2. Unassigned/Unappropriated	9790	66,897,893.01		55,148,284.15		34,350,902.05
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		124,543,051.01		134,922,761.15		136,501,475.05
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	13,929,776.00		13,707,987.00		13,732,975.00
c. Unassigned/Unappropriated	9790	66,897,893.01		55,148,284.15		34,350,902.05
(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)		80,827,669.01		68,856,271.15		48,083,877.05

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.

Other adjustments include increases for estimated supplemental concentration grant fund increase offset by decreases for projected enrollment decline and removal of 1x professional learning related to textbook adoption. Classified adjustments include additional school safety positions.

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	2,478,216.00	0.00%	2,478,216.00	0.00%	2,478,216.00
2. Federal Revenues	8100-8299	99,571,860.51	-60.74%	39,089,508.00	0.00%	39,089,508.00
3. Other State Revenues	8300-8599	99,923,159.68	-0.73%	99,198,302.00	0.00%	99,198,302.00
4. Other Local Revenues	8600-8799	2,032,950.10	0.00%	2,032,950.00	0.00%	2,032,950.00
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	104,925,542.97	7.58%	112,881,683.00	7.46%	121,307,234.00
6. Total (Sum lines A1 thru A5c)		308,931,729.26	-17.24%	255,680,659.00	3.30%	264,106,210.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				70,896,487.51		78,538,959.51
b. Step & Column Adjustment				422,847.00		428,767.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				7,219,625.00		(6,257,453.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	70,896,487.51	10.78%	78,538,959.51	-7.42%	72,710,273.51
2. Classified Salaries						
a. Base Salaries				34,523,944.01		31,543,654.01
b. Step & Column Adjustment				153,825.00		154,901.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(3,134,115.00)		784,075.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	34,523,944.01	-8.63%	31,543,654.01	2.98%	32,482,630.01
3. Employee Benefits	3000-3999	89,940,805.24	-7.42%	83,271,157.00	1.85%	84,810,601.00
4. Books and Supplies	4000-4999	25,517,092.53	-39.67%	15,395,091.00	0.82%	15,521,422.00
5. Services and Other Operating Expenditures	5000-5999	84,288,411.97	-8.14%	77,428,088.00	3.10%	79,826,370.00
6. Capital Outlay	6000-6999	896,917.94	0.00%	896,918.00	0.00%	896,918.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	6,616,548.80	-2.92%	6,423,388.00	-1.21%	6,345,691.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)				(1,941,527.00)		(3,899,225.00)
11. Total (Sum lines B1 thru B10)		312,680,208.00	-6.76%	291,555,728.52	-0.98%	288,694,680.52
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(3,748,478.74)		(35,875,069.52)		(24,588,470.52)

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)		82,851,542.18		79,103,063.44		43,227,993.92
2. Ending Fund Balance (Sum lines C and D1)		79,103,063.44		43,227,993.92		18,639,523.40
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	79,103,063.54		43,227,993.92		18,639,523.40
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	(.10)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		79,103,063.44		43,227,993.92		18,639,523.40
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.

Other adjustments for certificated and classified salaries include adjustments to shift salaries from ESSER funds to other restricted funded sources. Other adjustments under line 11 include budget reductions to restricted resources in order to pay for increased salary and benefit costs in 2024-25 and 2025-26.2

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	502,824,980.00	0.14%	503,530,680.00	0.74%	507,265,651.00
2. Federal Revenues	8100-8299	99,571,860.51	-60.74%	39,089,508.00	0.00%	39,089,508.00
3. Other State Revenues	8300-8599	111,824,543.94	-0.65%	111,099,686.26	0.00%	111,099,686.26
4. Other Local Revenues	8600-8799	6,184,125.10	0.00%	6,184,125.00	0.00%	6,184,125.00
5. Other Financing Sources						
a. Transfers In	8900-8929	2,475,399.00	0.00%	2,475,399.00	0.00%	2,475,399.00
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)		722,880,908.55	-8.37%	662,379,398.26	0.56%	666,114,369.26
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				249,366,493.31		258,369,897.39
b. Step & Column Adjustment				2,921,427.08		2,946,400.13
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				6,081,977.00		(6,771,941.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	249,366,493.31	3.61%	258,369,897.39	-1.48%	254,544,356.52
2. Classified Salaries						
a. Base Salaries				77,035,456.59		75,357,111.59
b. Step & Column Adjustment				451,406.00		461,595.20
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,129,751.00)		784,075.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	77,035,456.59	-2.18%	75,357,111.59	1.65%	76,602,781.79
3. Employee Benefits	3000-3999	220,787,231.55	-0.03%	220,730,794.80	3.62%	228,725,225.33
4. Books and Supplies	4000-4999	38,736,988.51	-24.08%	29,410,799.48	-16.21%	24,644,077.48
5. Services and Other Operating Expenditures	5000-5999	111,859,298.06	-6.34%	104,768,974.09	2.44%	107,328,203.29
6. Capital Outlay	6000-6999	946,176.94	0.00%	946,177.00	0.00%	946,177.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,510,300.00	0.00%	1,510,300.00	0.00%	1,510,300.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,277,769.85)	0.00%	(1,277,769.71)	0.00%	(1,277,770.53)
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				(1,941,527.00)		(3,899,225.00)
11. Total (Sum lines B1 thru B10)		698,964,175.11	-1.59%	687,874,757.64	0.18%	689,124,125.88
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		23,916,733.44		(25,495,359.38)		(23,009,756.62)

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)		179,729,381.01		203,646,114.45		178,150,755.07
2. Ending Fund Balance (Sum lines C and D1)		203,646,114.45		178,150,755.07		155,140,998.45
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	325,000.00		325,000.00		325,000.00
b. Restricted	9740	79,103,063.54		43,227,993.92		18,639,523.40
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	41,130,324.00		63,481,432.00		85,832,540.00
d. Assigned	9780	2,260,058.00		2,260,058.00		2,260,058.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	13,929,776.00		13,707,987.00		13,732,975.00
2. Unassigned/Unappropriated	9790	66,897,892.91		55,148,284.15		34,350,902.05
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		203,646,114.45		178,150,755.07		155,140,998.45
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	13,929,776.00		13,707,987.00		13,732,975.00
c. Unassigned/Unappropriated	9790	66,897,893.01		55,148,284.15		34,350,902.05
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(.10)		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)		80,827,668.91		68,856,271.15		48,083,877.05
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		11.56%		10.01%		6.98%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					

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				
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)		33,585.52		33,414.40		33,244.20
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		698,964,175.11		687,874,757.64		689,124,125.88
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)		698,964,175.11		687,874,757.64		689,124,125.88
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		2.00%		2.00%		2.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		13,979,283.50		13,757,495.15		13,782,482.52
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)		13,979,283.50		13,757,495.15		13,782,482.52
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

GENERAL FUND

General Fund Definition

The General Fund is the general operating fund of the District and accounts for all revenues and expenditures of the District not encompassed within other funds. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures and the capital improvement costs that are not paid through other funds are paid from the General Fund. The General Fund also contains categorical programs such as Every Student Succeeds Act (ESSA), Title I, After School Education and Safety (ASES), and others.

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals Unrestricted (A)	2022-23 Estimated Actuals Restricted (B)	2022-23 Estimated Actuals Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	2023-24 Budget Restricted (E)	2023-24 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	481,819,485.00	2,251,179.00	484,070,664.00	500,346,764.00	2,478,216.00	502,824,980.00	3.9%
2) Federal Revenue		8100-8299	0.00	150,306,320.13	150,306,320.13	0.00	99,571,860.51	99,571,860.51	-33.8%
3) Other State Revenue		8300-8599	10,945,417.00	177,320,623.59	188,266,040.59	11,901,384.26	99,923,159.68	111,824,543.94	-40.6%
4) Other Local Revenue		8600-8799	5,784,730.98	4,627,740.73	10,412,471.71	4,151,175.00	2,032,950.10	6,184,125.10	-40.6%
5) TOTAL, REVENUES			498,549,632.98	334,505,863.45	833,055,496.43	516,399,323.26	204,006,186.29	720,405,509.55	-13.5%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	171,576,990.31	66,264,038.44	237,841,028.75	178,470,005.80	70,896,487.51	249,366,493.31	4.8%
2) Classified Salaries		2000-2999	40,009,017.37	29,454,601.55	69,463,618.92	42,511,512.58	34,523,944.01	77,035,456.59	10.9%
3) Employee Benefits		3000-3999	120,171,764.65	81,852,602.09	202,024,366.74	130,846,426.31	89,940,805.24	220,787,231.55	9.3%
4) Books and Supplies		4000-4999	16,556,138.86	40,163,742.47	56,719,881.33	13,219,895.98	25,517,092.53	38,736,988.51	-31.7%
5) Services and Other Operating Expenditures		5000-5999	27,038,455.22	131,445,983.93	158,484,439.15	27,570,886.09	84,288,411.97	111,859,298.06	-29.4%
6) Capital Outlay		6000-6999	1,963,720.94	37,776,567.06	39,740,288.00	49,259.00	896,917.94	946,176.94	-97.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,540,000.00	0.00	1,540,000.00	1,510,300.00	0.00	1,510,300.00	-1.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(7,924,336.79)	6,506,510.10	(1,417,826.69)	(7,894,318.65)	6,616,548.80	(1,277,769.85)	-9.9%
9) TOTAL, EXPENDITURES			370,931,750.56	393,464,045.64	764,395,796.20	386,283,967.11	312,680,208.00	698,964,175.11	-8.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			127,617,882.42	(58,958,182.19)	68,659,700.23	130,115,356.15	(108,674,021.71)	21,441,334.44	-68.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	2,342,426.00	0.00	2,342,426.00	2,475,399.00	0.00	2,475,399.00	5.7%
b) Transfers Out		7600-7629	1,125,542.00	0.00	1,125,542.00	0.00	0.00	0.00	-100.0%
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	(96,991,460.00)	96,991,460.00	0.00	(104,925,542.97)	104,925,542.97	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(95,774,576.00)	96,991,460.00	1,216,884.00	(102,450,143.97)	104,925,542.97	2,475,399.00	103.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			31,843,306.42	38,033,277.81	69,876,584.23	27,665,212.18	(3,748,478.74)	23,916,733.44	-65.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	65,034,532.41	44,818,264.37	109,852,796.78	96,877,838.83	82,851,542.18	179,729,381.01	63.6%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals Unrestricted (A)	2022-23 Estimated Actuals Restricted (B)	2022-23 Estimated Actuals Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	2023-24 Budget Restricted (E)	2023-24 Budget Total Fund col. D + E (F)	% Diff Column C & F
c) As of July 1 - Audited (F1a + F1b)			65,034,532.41	44,818,264.37	109,852,796.78	96,877,838.83	82,851,542.18	179,729,381.01	63.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			65,034,532.41	44,818,264.37	109,852,796.78	96,877,838.83	82,851,542.18	179,729,381.01	63.6%
2) Ending Balance, June 30 (E + F1e)			96,877,838.83	82,851,542.18	179,729,381.01	124,543,051.01	79,103,063.44	203,646,114.45	13.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	225,000.00	0.00	225,000.00	225,000.00	0.00	225,000.00	0.0%
Stores		9712	104,391.36	0.00	104,391.36	100,000.00	0.00	100,000.00	-4.2%
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	82,851,542.28	82,851,542.28	0.00	79,103,063.54	79,103,063.54	-4.5%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	6,522,320.00	0.00	6,522,320.00	41,130,324.00	0.00	41,130,324.00	530.6%
Social Science and World Language Textbook Adoption Remaining Commitment	0000	9760	*6,522,320.00*		*6,522,320.00*			*0.00*	
Unsettled Labor Negotiations	0000	9760			*0.00*	*41,130,324.00*		*41,130,324.00*	
d) Assigned									
Other Assignments		9780	4,855,267.00	0.00	4,855,267.00	2,260,058.00	0.00	2,260,058.00	-53.5%
Supplemental Concentration funds	0000	9780	*4,855,267.00*		*4,855,267.00*			*0.00*	
Supplemental Concentration Funds	0000	9780			*0.00*	*2,260,058.00*		*2,260,058.00*	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	15,263,580.00	0.00	15,263,580.00	13,929,776.00	0.00	13,929,776.00	-8.7%
Unassigned/Unappropriated Amount		9790	69,907,280.47	(.10)	69,907,280.37	66,897,893.01	(.10)	66,897,892.91	-4.3%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	205,367,478.90	8,305,646.91	213,673,125.81				
1) Fair Value Adjustment to Cash in County Treasury		9111	(2,028,462.71)	0.00	(2,028,462.71)				
b) in Banks		9120	(21,453.69)	0.00	(21,453.69)				
c) in Revolving Cash Account		9130	225,000.00	0.00	225,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	4,896,568.00	99,184.60	4,995,752.60				

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals Unrestricted (A)	2022-23 Estimated Actuals Restricted (B)	2022-23 Estimated Actuals Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	2023-24 Budget Restricted (E)	2023-24 Budget Total Fund col. D + E (F)	% Diff Column C & F
4) Due from Grantor Government		9290	0.00	726,481.17	726,481.17				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	104,391.36	0.00	104,391.36				
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			208,543,521.86	9,131,312.68	217,674,834.54				
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	66,475,261.83	1,227,434.05	67,702,695.88				
2) Due to Grantor Governments		9590	53,509,308.00	1,851,292.54	55,360,600.54				
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			119,984,569.83	3,078,726.59	123,063,296.42				
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)			88,558,952.03	6,052,586.09	94,611,538.12				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	264,331,511.00	0.00	264,331,511.00	270,827,316.00	0.00	270,827,316.00	2.5%
Education Protection Account State Aid - Current Year		8012	103,813,294.00	0.00	103,813,294.00	115,844,768.00	0.00	115,844,768.00	11.6%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	676,780.00	0.00	676,780.00	676,780.00	0.00	676,780.00	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	90,638,481.00	0.00	90,638,481.00	90,638,481.00	0.00	90,638,481.00	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)	
Unsecured Roll Taxes		8042	2,922,607.00	0.00	2,922,607.00	2,922,607.00	0.00	2,922,607.00	0.0%
Prior Years' Taxes		8043	565,379.00	0.00	565,379.00	565,379.00	0.00	565,379.00	0.0%
Supplemental Taxes		8044	4,137,666.00	0.00	4,137,666.00	4,137,666.00	0.00	4,137,666.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	17,357,503.00	0.00	17,357,503.00	17,357,503.00	0.00	17,357,503.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	11,753,321.00	0.00	11,753,321.00	11,753,321.00	0.00	11,753,321.00	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			496,196,542.00	0.00	496,196,542.00	514,723,821.00	0.00	514,723,821.00	3.7%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(14,377,057.00)	0.00	(14,377,057.00)	(14,377,057.00)	0.00	(14,377,057.00)	0.0%
Property Taxes Transfers		8097	0.00	2,251,179.00	2,251,179.00	0.00	2,478,216.00	2,478,216.00	10.1%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			481,819,485.00	2,251,179.00	484,070,664.00	500,346,764.00	2,478,216.00	502,824,980.00	3.9%
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	9,506,070.55	9,506,070.55	0.00	9,572,361.00	9,572,361.00	0.7%
Special Education Discretionary Grants		8182	0.00	3,093,920.40	3,093,920.40	0.00	905,122.00	905,122.00	-70.7%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		25,441,925.00	25,441,925.00		20,413,155.00	20,413,155.00	-19.8%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		2,493,225.60	2,493,225.60		2,076,947.00	2,076,947.00	-16.7%

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 III, Part A, Immigrant Student Program	4201	8290		99,580.37	99,580.37		0.00	0.00	-100.0%
Title III, Part A, English Learner Program	4203	8290		1,792,800.14	1,792,800.14		970,401.00	970,401.00	-45.9%
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		8,602,643.33	8,602,643.33		4,057,081.25	4,057,081.25	-52.8%
Career and Technical Education	3500-3599	8290		541,738.00	541,738.00		592,019.00	592,019.00	9.3%
All Other Federal Revenue	All Other	8290	0.00	98,734,416.74	98,734,416.74	0.00	60,984,774.26	60,984,774.26	-38.2%
TOTAL, FEDERAL REVENUE			0.00	150,306,320.13	150,306,320.13	0.00	99,571,860.51	99,571,860.51	-33.8%
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		34,205,802.00	34,205,802.00		31,238,631.91	31,238,631.91	-8.7%
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	1,459,531.00	0.00	1,459,531.00	1,625,347.26	0.00	1,625,347.26	11.4%
Lottery - Unrestricted and Instructional Materials		8560	5,901,089.00	2,353,195.00	8,254,284.00	5,898,660.00	2,324,766.00	8,223,426.00	-0.4%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		9,163,646.92	9,163,646.92		9,160,217.35	9,160,217.35	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		382,422.94	382,422.94		406,966.00	406,966.00	6.4%
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		2,472,230.37	2,472,230.37		2,593,290.54	2,593,290.54	4.9%
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%

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)	
All Other State Revenue	All Other	8590	3,584,797.00	128,743,326.36	132,328,123.36	4,377,377.00	54,199,287.88	58,576,664.88	-55.7%
TOTAL, OTHER STATE REVENUE			10,945,417.00	177,320,623.59	188,266,040.59	11,901,384.26	99,923,159.68	111,824,543.94	-40.6%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	85,876.00	0.00	85,876.00	50,000.00	0.00	50,000.00	-41.8%
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	1,891,939.98	64,623.02	1,956,563.00	1,651,324.00	0.00	1,651,324.00	-15.6%
Interest		8660	1,250,000.00	0.00	1,250,000.00	1,250,000.00	0.00	1,250,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	1,968,490.00	0.00	1,968,490.00	813,851.00	0.00	813,851.00	-58.7%
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%

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)	
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	588,425.00	4,563,117.71	5,151,542.71	386,000.00	2,032,950.10	2,418,950.10	-53.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,784,730.98	4,627,740.73	10,412,471.71	4,151,175.00	2,032,950.10	6,184,125.10	-40.6%
TOTAL, REVENUES			498,549,632.98	334,505,863.45	833,055,496.43	516,399,323.26	204,006,186.29	720,405,509.55	-13.5%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	142,949,027.55	41,263,128.59	184,212,156.14	147,558,395.87	39,622,836.48	187,181,232.35	1.6%
Certificated Pupil Support Salaries		1200	11,280,019.84	9,440,526.95	20,720,546.79	10,885,971.14	11,166,098.27	22,052,069.41	6.4%
Certificated Supervisors' and Administrators' Salaries		1300	16,457,077.68	5,082,411.41	21,539,489.09	17,622,098.89	5,403,146.37	23,025,245.26	6.9%
Other Certificated Salaries		1900	890,865.24	10,477,971.49	11,368,836.73	2,403,539.90	14,704,406.39	17,107,946.29	50.5%
TOTAL, CERTIFICATED SALARIES			171,576,990.31	66,264,038.44	237,841,028.75	178,470,005.80	70,896,487.51	249,366,493.31	4.8%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,063,899.07	9,050,339.48	10,114,238.55	1,698,284.80	10,386,181.61	12,084,466.41	19.5%
Classified Support Salaries		2200	16,672,029.67	8,703,028.06	25,375,057.73	16,795,303.48	11,334,867.45	28,130,170.93	10.9%
Classified Supervisors' and Administrators' Salaries		2300	5,641,397.95	5,651,186.32	11,292,584.27	6,611,565.10	6,354,246.16	12,965,811.26	14.8%
Clerical, Technical and Office Salaries		2400	14,624,112.43	3,711,980.92	18,336,093.35	15,325,955.16	4,311,726.68	19,637,681.84	7.1%
Other Classified Salaries		2900	2,007,578.25	2,338,066.77	4,345,645.02	2,080,404.04	2,136,922.11	4,217,326.15	-3.0%
TOTAL, CLASSIFIED SALARIES			40,009,017.37	29,454,601.55	69,463,618.92	42,511,512.58	34,523,944.01	77,035,456.59	10.9%
EMPLOYEE BENEFITS									

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals Unrestricted (A)	2022-23 Estimated Actuals Restricted (B)	2022-23 Estimated Actuals Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	2023-24 Budget Restricted (E)	2023-24 Budget Total Fund col. D + E (F)	% Diff Column C & F
STRS		3101-3102	30,921,909.90	38,178,285.61	69,100,195.51	32,849,899.47	34,974,391.49	67,824,290.96	-1.8%
PERS		3201-3202	9,866,742.82	7,140,229.50	17,006,972.32	11,559,720.82	9,324,467.71	20,884,188.53	22.8%
OASDI/Medicare/Alternative		3301-3302	5,747,907.41	3,280,768.90	9,028,676.31	6,877,981.79	4,852,481.01	11,730,462.80	29.9%
Health and Welfare Benefits		3401-3402	55,114,567.32	24,853,891.13	79,968,458.45	61,089,333.00	31,009,338.81	92,098,671.81	15.2%
Unemployment Insurance		3501-3502	1,046,477.39	471,938.40	1,518,415.79	122,170.35	58,226.51	180,396.86	-88.1%
Workers' Compensation		3601-3602	3,139,539.02	1,416,896.58	4,556,435.60	3,306,188.75	1,578,726.11	4,884,914.86	7.2%
OPEB, Allocated		3701-3702	14,278,671.00	6,489,337.77	20,768,008.77	15,011,056.02	8,130,131.60	23,141,187.62	11.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	55,949.79	21,254.20	77,203.99	30,076.11	13,042.00	43,118.11	-44.2%
TOTAL, EMPLOYEE BENEFITS			120,171,764.65	81,852,602.09	202,024,366.74	130,846,426.31	89,940,805.24	220,787,231.55	9.3%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	9,698,645.17	3,347,653.31	13,046,298.48	5,095,610.87	2,149,828.00	7,245,438.87	-44.5%
Books and Other Reference Materials		4200	100,754.21	223,468.42	324,222.63	92,725.68	156,298.92	249,024.60	-23.2%
Materials and Supplies		4300	5,793,311.84	32,743,275.36	38,536,587.20	7,725,795.27	13,770,767.42	21,496,562.69	-44.2%
Noncapitalized Equipment		4400	963,427.64	3,843,094.86	4,806,522.50	305,764.16	9,440,198.19	9,745,962.35	102.8%
Food		4700	0.00	6,250.52	6,250.52	0.00	0.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			16,556,138.86	40,163,742.47	56,719,881.33	13,219,895.98	25,517,092.53	38,736,988.51	-31.7%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	913,026.12	99,899,442.28	100,812,468.40	811,586.00	62,620,028.00	63,431,614.00	-37.1%
Travel and Conferences		5200	322,464.09	1,264,425.54	1,586,889.63	410,877.00	581,164.36	992,041.36	-37.5%
Dues and Memberships		5300	162,690.06	52,825.15	215,515.21	157,554.00	13,200.00	170,754.00	-20.8%
Insurance		5400 - 5450	1,736,274.00	0.00	1,736,274.00	2,286,064.00	0.00	2,286,064.00	31.7%
Operations and Housekeeping Services		5500	10,961,413.20	46,446.85	11,007,860.05	10,855,523.35	0.00	10,855,523.35	-1.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,461,808.54	897,597.95	2,359,406.49	1,373,447.45	569,000.00	1,942,447.45	-17.7%
Transfers of Direct Costs		5710	(437,473.74)	437,473.74	0.00	(372,187.53)	372,187.53	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,971,303.49)	(103.64)	(1,971,407.13)	(1,273,367.00)	(9,500.00)	(1,282,867.00)	-34.9%
Professional/Consulting Services and Operating Expenditures		5800	12,097,320.86	28,820,409.99	40,917,730.85	11,751,998.34	20,110,104.08	31,862,102.42	-22.1%
Communications		5900	1,792,235.58	27,466.07	1,819,701.65	1,569,390.48	32,228.00	1,601,618.48	-12.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			27,038,455.22	131,445,983.93	158,484,439.15	27,570,886.09	84,288,411.97	111,859,298.06	-29.4%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	116,507.73	12,110,816.36	12,227,324.09	0.00	0.00	0.00	-100.0%

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)	
Buildings and Improvements of Buildings		6200	207,917.22	24,805,015.51	25,012,932.73	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,573,386.99	758,056.65	2,331,443.64	7,259.00	640,000.00	647,259.00	-72.2%
Equipment Replacement		6500	65,909.00	102,678.54	168,587.54	42,000.00	256,917.94	298,917.94	77.3%
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			1,963,720.94	37,776,567.06	39,740,288.00	49,259.00	896,917.94	946,176.94	-97.6%
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	40,000.00	0.00	40,000.00	0.00	0.00	0.00	-100.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,500,000.00	0.00	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Debt Service - Principal		7439	0.00	0.00	0.00	10,300.00	0.00	10,300.00	New
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,540,000.00	0.00	1,540,000.00	1,510,300.00	0.00	1,510,300.00	-1.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(6,506,510.10)	6,506,510.10	0.00	(6,616,548.80)	6,616,548.80	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,417,826.69)	0.00	(1,417,826.69)	(1,277,769.85)	0.00	(1,277,769.85)	-9.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(7,924,336.79)	6,506,510.10	(1,417,826.69)	(7,894,318.65)	6,616,548.80	(1,277,769.85)	-9.9%
TOTAL, EXPENDITURES			370,931,750.56	393,464,045.64	764,395,796.20	386,283,967.11	312,680,208.00	698,964,175.11	-8.6%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	2,342,426.00	0.00	2,342,426.00	2,475,399.00	0.00	2,475,399.00	5.7%
(a) TOTAL, INTERFUND TRANSFERS IN			2,342,426.00	0.00	2,342,426.00	2,475,399.00	0.00	2,475,399.00	5.7%
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	1,125,542.00	0.00	1,125,542.00	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,125,542.00	0.00	1,125,542.00	0.00	0.00	0.00	-100.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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)	
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	(96,991,460.00)	96,991,460.00	0.00	(104,925,542.97)	104,925,542.97	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			(96,991,460.00)	96,991,460.00	0.00	(104,925,542.97)	104,925,542.97	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(95,774,576.00)	96,991,460.00	1,216,884.00	(102,450,143.97)	104,925,542.97	2,475,399.00	103.4%

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	481,819,485.00	2,251,179.00	484,070,664.00	500,346,764.00	2,478,216.00	502,824,980.00	3.9%
2) Federal Revenue		8100-8299	0.00	150,306,320.13	150,306,320.13	0.00	99,571,860.51	99,571,860.51	-33.8%
3) Other State Revenue		8300-8599	10,945,417.00	177,320,623.59	188,266,040.59	11,901,384.26	99,923,159.68	111,824,543.94	-40.6%
4) Other Local Revenue		8600-8799	5,784,730.98	4,627,740.73	10,412,471.71	4,151,175.00	2,032,950.10	6,184,125.10	-40.6%
5) TOTAL, REVENUES			498,549,632.98	334,505,863.45	833,055,496.43	516,399,323.26	204,006,186.29	720,405,509.55	-13.5%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		233,565,603.05	228,678,689.83	462,244,292.88	239,243,343.35	192,334,726.15	431,578,069.50	-6.6%
2) Instruction - Related Services	2000-2999		43,887,945.32	51,904,812.73	95,792,758.05	49,897,683.93	41,858,476.98	91,756,160.91	-4.2%
3) Pupil Services	3000-3999		33,015,409.53	43,848,087.60	76,863,497.13	32,033,391.45	47,746,121.11	79,779,512.56	3.8%
4) Ancillary Services	4000-4999		4,499,409.78	786,832.63	5,286,242.41	4,523,578.46	537,285.83	5,060,864.29	-4.3%
5) Community Services	5000-5999		54,563.32	32,674.17	87,237.49	0.00	0.00	0.00	-100.0%
6) Enterprise	6000-6999		383.78	1,331.15	1,714.93	0.00	0.00	0.00	-100.0%
7) General Administration	7000-7999		19,443,491.73	10,485,323.23	29,928,814.96	22,625,335.04	10,322,333.07	32,947,668.11	10.1%
8) Plant Services	8000-8999		34,924,944.05	57,726,294.30	92,651,238.35	36,450,334.88	19,881,264.86	56,331,599.74	-39.2%
9) Other Outgo	9000-9999	Except 7600-7699	1,540,000.00	0.00	1,540,000.00	1,510,300.00	0.00	1,510,300.00	-1.9%
10) TOTAL, EXPENDITURES			370,931,750.56	393,464,045.64	764,395,796.20	386,283,967.11	312,680,208.00	698,964,175.11	-8.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			127,617,882.42	(58,958,182.19)	68,659,700.23	130,115,356.15	(108,674,021.71)	21,441,334.44	-68.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	2,342,426.00	0.00	2,342,426.00	2,475,399.00	0.00	2,475,399.00	5.7%
b) Transfers Out		7600-7629	1,125,542.00	0.00	1,125,542.00	0.00	0.00	0.00	-100.0%
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	(96,991,460.00)	96,991,460.00	0.00	(104,925,542.97)	104,925,542.97	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(95,774,576.00)	96,991,460.00	1,216,884.00	(102,450,143.97)	104,925,542.97	2,475,399.00	103.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			31,843,306.42	38,033,277.81	69,876,584.23	27,665,212.18	(3,748,478.74)	23,916,733.44	-65.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	65,034,532.41	44,818,264.37	109,852,796.78	96,877,838.83	82,851,542.18	179,729,381.01	63.6%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			65,034,532.41	44,818,264.37	109,852,796.78	96,877,838.83	82,851,542.18	179,729,381.01	63.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			65,034,532.41	44,818,264.37	109,852,796.78	96,877,838.83	82,851,542.18	179,729,381.01	63.6%
2) Ending Balance, June 30 (E + F1e)			96,877,838.83	82,851,542.18	179,729,381.01	124,543,051.01	79,103,063.44	203,646,114.45	13.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	225,000.00	0.00	225,000.00	225,000.00	0.00	225,000.00	0.0%
Stores		9712	104,391.36	0.00	104,391.36	100,000.00	0.00	100,000.00	-4.2%
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	82,851,542.28	82,851,542.28	0.00	79,103,063.54	79,103,063.54	-4.5%
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	6,522,320.00	0.00	6,522,320.00	41,130,324.00	0.00	41,130,324.00	530.6%
Social Science and World Language Textbook Adoption Remaining Commitment	0000	9760	*6,522,320.00*		*6,522,320.00*			*0.00*	
Unsettled Labor Negotiations	0000	9760			*0.00*	*41,130,324.00*		*41,130,324.00*	
d) Assigned									
Other Assignments (by Resource/Object)		9780	4,855,267.00	0.00	4,855,267.00	2,260,058.00	0.00	2,260,058.00	-53.5%
Supplemental Concentration funds	0000	9780	*4,855,267.00*		*4,855,267.00*			*0.00*	
Supplemental Concentration Funds	0000	9780			*0.00*	*2,260,058.00*		*2,260,058.00*	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	15,263,580.00	0.00	15,263,580.00	13,929,776.00	0.00	13,929,776.00	-8.7%
Unassigned/Unappropriated Amount		9790	69,907,280.47	(.10)	69,907,280.37	66,897,893.01	(.10)	66,897,892.91	-4.3%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
6211	Literacy Coaches and Reading Specialists Grant Program	450,000.00	450,000.00
6266	Educator Effectiveness, FY 2021-22	6,877,622.82	4,646,379.60
6300	Lottery: Instructional Materials	1,094,132.66	1,094,132.66
6371	CalWORKs for ROCP or Adult Education	11,331.00	11,331.00
6547	Special Education Early Intervention Preschool Grant	1,489,972.00	1,489,972.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	10,881,239.00	10,881,239.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	1,169,808.00	1,169,808.00
7029	Child Nutrition: Food Service Staff Training Funds	310,200.81	310,200.81
7311	Classified School Employee Professional Development Block Grant	195,558.31	195,558.31
7388	SB 117 COVID-19 LEA Response Funds	142,872.01	142,872.01
7412	A-G Access/Success Grant	2,307,790.00	1,631,875.80
7413	A-G Learning Loss Mitigation Grant	865,181.00	455,346.67
7435	Learning Recovery Emergency Block Grant	51,605,064.00	50,206,664.00
7810	Other Restricted State	1,305.00	1,305.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	240,422.59	1,326,419.27
9010	Other Restricted Local	5,209,043.08	5,089,959.41
Total, Restricted Balance		82,851,542.28	79,103,063.54

SPECIAL REVENUE FUNDS

Special Revenue Funds Definition

The Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. This classification includes the Student Activity Fund, Charter Schools Fund, Adult Education Fund, Child Development Fund, Cafeteria Fund and Cafeteria Enterprise Fund.

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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	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)			0.00	0.00	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)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,447,941.02	1,447,941.02	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,447,941.02	1,447,941.02	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,447,941.02	1,447,941.02	0.0%
2) Ending Balance, June 30 (E + F1e)			1,447,941.02	1,447,941.02	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	5,934.00	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,442,007.02	1,447,941.02	0.4%
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	1,442,007.02		
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	5,934.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,447,941.02		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G10 + H2) - (I6 + J2)			1,447,941.02		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	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					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			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					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	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 - B9)			0.00	0.00	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)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,447,941.02	1,447,941.02	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,447,941.02	1,447,941.02	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,447,941.02	1,447,941.02	0.0%
2) Ending Balance, June 30 (E + F1e)			1,447,941.02	1,447,941.02	0.0%
Components of Ending Fund Balance					

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	5,934.00	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,442,007.02	1,447,941.02	0.4%
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 Estimated Actuals	2023-24 Budget
8210	Student Activity Funds	1,442,007.02	1,447,941.02
Total, Restricted Balance		1,442,007.02	1,447,941.02

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	17,976,817.00	19,352,265.00	7.7%
2) Federal Revenue		8100-8299	783,137.64	406,837.26	-48.1%
3) Other State Revenue		8300-8599	6,834,578.27	934,919.20	-86.3%
4) Other Local Revenue		8600-8799	98,796.87	0.00	-100.0%
5) TOTAL, REVENUES			25,693,329.78	20,694,021.46	-19.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	7,771,986.43	8,216,209.50	5.7%
2) Classified Salaries		2000-2999	1,115,204.48	1,190,875.25	6.8%
3) Employee Benefits		3000-3999	6,035,697.12	5,788,535.32	-4.1%
4) Books and Supplies		4000-4999	4,032,570.93	1,228,739.23	-69.5%
5) Services and Other Operating Expenditures		5000-5999	3,336,836.32	1,848,231.81	-44.6%
6) Capital Outlay		6000-6999	759.48	169,979.00	22,281.0%
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	143,200.23	0.00	-100.0%
9) TOTAL, EXPENDITURES			22,436,254.99	18,442,570.11	-17.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,257,074.79	2,251,451.35	-30.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	125,542.00	0.00	-100.0%
b) Transfers Out		7600-7629	2,342,426.00	2,475,399.00	5.7%
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			(2,216,884.00)	(2,475,399.00)	11.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,040,190.79	(223,947.65)	-121.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,347,446.34	10,387,637.13	11.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,347,446.34	10,387,637.13	11.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,347,446.34	10,387,637.13	11.1%
2) Ending Balance, June 30 (E + F1e)			10,387,637.13	10,163,689.48	-2.2%
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	3,991,372.25	3,757,424.60	-5.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	6,233,680.35	0.00	-100.0%
Charter School Fund	0000	9760	*6,233,680.35*		
d) Assigned					
Other Assignments		9780	162,584.53	6,406,264.88	3,840.3%
Education Protection Account	1400	9780	*162,584.53*		
Charter School Fund	0000	9780		*6,243,680.35*	
Education Protection Account	1400	9780		*162,584.53*	
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	13,279,841.97		
1) Fair Value Adjustment to Cash in County Treasury		9111	(86,066.27)		
b) in Banks		9120	2,566.67		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	8,694.27		
4) Due from Grantor Government		9290	266,191.00		
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			13,471,227.64		
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	149,136.93		
2) Due to Grantor Governments		9590	1,649,950.73		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,799,087.66		
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)			11,672,139.98		
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	10,993,389.00	12,263,952.90	11.6%
Education Protection Account State Aid - Current Year		8012	3,541,756.00	3,795,197.00	7.2%
State Aid - Prior Years		8019	0.00	0.00	0.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	3,441,672.00	3,293,115.10	-4.3%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			17,976,817.00	19,352,265.00	7.7%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	334,090.00	380,954.00	14.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	449,047.64	25,883.26	-94.2%
TOTAL, FEDERAL REVENUE			783,137.64	406,837.26	-48.1%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	47,199.00	42,718.00	-9.5%
Lottery - Unrestricted and Instructional Materials		8560	345,027.00	334,341.00	-3.1%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	6,442,352.27	557,860.20	-91.3%
TOTAL, OTHER STATE REVENUE			6,834,578.27	934,919.20	-86.3%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	40,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	58,796.87	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			98,796.87	0.00	-100.0%
TOTAL, REVENUES			25,693,329.78	20,694,021.46	-19.5%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	6,592,421.53	7,008,027.42	6.3%
Certificated Pupil Support Salaries		1200	379,673.67	442,431.97	16.5%
Certificated Supervisors' and Administrators' Salaries		1300	758,264.12	765,259.11	0.9%
Other Certificated Salaries		1900	41,627.11	491.00	-98.8%
TOTAL, CERTIFICATED SALARIES			7,771,986.43	8,216,209.50	5.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	282,015.80	201,601.30	-28.5%
Classified Support Salaries		2200	327,576.28	377,410.08	15.2%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	388,353.11	437,030.13	12.5%
Other Classified Salaries		2900	117,259.29	174,833.74	49.1%
TOTAL, CLASSIFIED SALARIES			1,115,204.48	1,190,875.25	6.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	2,301,132.15	1,998,484.88	-13.2%
PERS		3201-3202	250,164.13	294,369.54	17.7%
OASDI/Medicare/Alternative		3301-3302	217,533.32	250,626.63	15.2%
Health and Welfare Benefits		3401-3402	2,418,965.15	2,422,977.62	0.2%
Unemployment Insurance		3501-3502	43,680.97	5,094.98	-88.3%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Workers' Compensation		3601-3602	131,788.18	141,105.86	7.1%
OPEB, Allocated		3701-3702	670,190.91	674,872.81	0.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,242.31	1,003.00	-55.3%
TOTAL, EMPLOYEE BENEFITS			6,035,697.12	5,788,535.32	-4.1%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	194,118.97	136,568.00	-29.6%
Books and Other Reference Materials		4200	2,789.00	111,507.00	3,898.1%
Materials and Supplies		4300	3,252,646.56	968,164.23	-70.2%
Noncapitalized Equipment		4400	583,016.40	12,500.00	-97.9%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,032,570.93	1,228,739.23	-69.5%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	208,655.55	0.00	-100.0%
Travel and Conferences		5200	0.00	2,379.88	New
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	412,827.00	453,530.00	9.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	16,523.26	10,000.00	-39.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,943,575.67	1,195,425.00	-38.5%
Professional/Consulting Services and Operating Expenditures		5800	747,769.84	179,554.93	-76.0%
Communications		5900	7,485.00	7,342.00	-1.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,336,836.32	1,848,231.81	-44.6%
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	759.48	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	169,979.00	New
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			759.48	169,979.00	22,281.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	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%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	143,200.23	0.00	-100.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			143,200.23	0.00	-100.0%
TOTAL, EXPENDITURES			22,436,254.99	18,442,570.11	-17.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	125,542.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			125,542.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	2,342,426.00	2,475,399.00	5.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,342,426.00	2,475,399.00	5.7%
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 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)			(2,216,884.00)	(2,475,399.00)	11.7%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	17,976,817.00	19,352,265.00	7.7%
2) Federal Revenue		8100-8299	783,137.64	406,837.26	-48.1%
3) Other State Revenue		8300-8599	6,834,578.27	934,919.20	-86.3%
4) Other Local Revenue		8600-8799	98,796.87	0.00	-100.0%
5) TOTAL, REVENUES			25,693,329.78	20,694,021.46	-19.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		16,427,820.63	13,030,356.61	-20.7%
2) Instruction - Related Services	2000-2999		3,554,827.15	2,871,442.73	-19.2%
3) Pupil Services	3000-3999		681,583.51	759,824.30	11.5%
4) Ancillary Services	4000-4999		2,870.00	0.00	-100.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		143,200.23	0.00	-100.0%
8) Plant Services	8000-8999		1,625,953.47	1,780,946.47	9.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			22,436,254.99	18,442,570.11	-17.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			3,257,074.79	2,251,451.35	-30.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	125,542.00	0.00	-100.0%
b) Transfers Out		7600-7629	2,342,426.00	2,475,399.00	5.7%
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			(2,216,884.00)	(2,475,399.00)	11.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,040,190.79	(223,947.65)	-121.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,347,446.34	10,387,637.13	11.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,347,446.34	10,387,637.13	11.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,347,446.34	10,387,637.13	11.1%
2) Ending Balance, June 30 (E + F1e)			10,387,637.13	10,163,689.48	-2.2%
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	3,991,372.25	3,757,424.60	-5.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	6,233,680.35	0.00	-100.0%
Charter School Fund	0000	9760	*6,233,680.35*		
d) Assigned					
Other Assignments (by Resource/Object)		9780	162,584.53	6,406,264.88	3,840.3%
Education Protection Account	1400	9780	*162,584.53*		
Charter School Fund	0000	9780		*6,243,680.35*	
Education Protection Account	1400	9780		*162,584.53*	
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
6230	California Clean Energy Jobs Act	641,572.85	641,572.85
6300	Lottery: Instructional Materials	272,691.29	272,691.29
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	1,001,806.00	1,001,806.00
7412	A-G Access/Success Grant	40,000.00	1,262.51
7425	Expanded Learning Opportunities (ELO) Grant	38,000.00	862.80
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	17,896.00	2,031.94
7435	Learning Recovery Emergency Block Grant	1,847,042.00	1,704,833.10
9010	Other Restricted Local	132,364.11	132,364.11
Total, Restricted Balance		3,991,372.25	3,757,424.60

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	920,326.40	708,559.71	-23.0%
3) Other State Revenue		8300-8599	2,006,401.00	1,962,393.00	-2.2%
4) Other Local Revenue		8600-8799	3,696,924.34	2,992,564.17	-19.1%
5) TOTAL, REVENUES			6,623,651.74	5,663,516.88	-14.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,931,343.68	1,620,273.27	-16.1%
2) Classified Salaries		2000-2999	1,298,251.89	1,284,225.12	-1.1%
3) Employee Benefits		3000-3999	2,178,194.81	2,175,373.01	-0.1%
4) Books and Supplies		4000-4999	290,740.12	42,000.00	-85.6%
5) Services and Other Operating Expenditures		5000-5999	1,988,160.55	484,801.48	-75.6%
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	57,908.20	56,844.00	-1.8%
9) TOTAL, EXPENDITURES			7,744,599.25	5,663,516.88	-26.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,120,947.51)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,000,000.00	0.00	-100.0%
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			1,000,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(120,947.51)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,384,337.21	1,263,389.70	-8.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,384,337.21	1,263,389.70	-8.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,384,337.21	1,263,389.70	-8.7%
2) Ending Balance, June 30 (E + F1e)			1,263,389.70	1,263,389.70	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	1,263,389.70	1,263,389.70	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(1,310,995.42)		
1) Fair Value Adjustment to Cash in County Treasury		9111	(933.19)		
b) in Banks		9120	357,857.42		
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	24,804.93		
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			(929,266.26)		
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	46,685.84		
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			46,685.84		
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)			(975,952.10)		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	231,000.00	268,619.58	16.3%
All Other Federal Revenue	All Other	8290	689,326.40	439,940.13	-36.2%
TOTAL, FEDERAL REVENUE			920,326.40	708,559.71	-23.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	1,419,984.00	1,419,984.00	0.0%
All Other State Revenue	All Other	8590	586,417.00	542,409.00	-7.5%
TOTAL, OTHER STATE REVENUE			2,006,401.00	1,962,393.00	-2.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	1,600,000.00	1,500,000.00	-6.3%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,096,924.34	1,492,564.17	-28.8%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,696,924.34	2,992,564.17	-19.1%
TOTAL, REVENUES			6,623,651.74	5,663,516.88	-14.5%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,528,321.70	1,231,706.55	-19.4%
Certificated Pupil Support Salaries		1200	122,950.86	108,495.60	-11.8%
Certificated Supervisors' and Administrators' Salaries		1300	280,071.12	280,071.12	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CERTIFICATED SALARIES			1,931,343.68	1,620,273.27	-16.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	165,378.61	196,056.78	18.6%
Classified Support Salaries		2200	558,598.28	498,428.31	-10.8%
Classified Supervisors' and Administrators' Salaries		2300	229,009.51	235,194.39	2.7%
Clerical, Technical and Office Salaries		2400	304,193.52	321,322.64	5.6%
Other Classified Salaries		2900	41,071.97	33,223.00	-19.1%
TOTAL, CLASSIFIED SALARIES			1,298,251.89	1,284,225.12	-1.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	551,608.67	380,283.92	-31.1%
PERS		3201-3202	284,772.42	361,984.83	27.1%
OASDI/Medicare/Alternative		3301-3302	123,386.42	128,263.70	4.0%
Health and Welfare Benefits		3401-3402	892,141.09	984,592.88	10.4%
Unemployment Insurance		3501-3502	16,305.48	1,448.32	-91.1%
Workers' Compensation		3601-3602	50,072.19	43,567.36	-13.0%
OPEB, Allocated		3701-3702	258,896.40	274,902.00	6.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,012.14	330.00	-67.4%
TOTAL, EMPLOYEE BENEFITS			2,178,194.81	2,175,373.01	-0.1%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	2,500.50	0.00	-100.0%
Materials and Supplies		4300	267,263.83	42,000.00	-84.3%
Noncapitalized Equipment		4400	20,975.79	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			290,740.12	42,000.00	-85.6%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	680,821.83	0.00	-100.0%
Travel and Conferences		5200	12,481.75	2,300.00	-81.6%
Dues and Memberships		5300	5,500.00	8,000.00	45.5%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	394,621.42	256,106.69	-35.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	37,060.00	22,213.00	-40.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	4,320.78	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	852,134.77	196,181.79	-77.0%
Communications		5900	1,220.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,988,160.55	484,801.48	-75.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	57,908.20	56,844.00	-1.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			57,908.20	56,844.00	-1.8%
TOTAL, EXPENDITURES			7,744,599.25	5,663,516.88	-26.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	1,000,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,000,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,000,000.00	0.00	-100.0%

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	920,326.40	708,559.71	-23.0%
3) Other State Revenue		8300-8599	2,006,401.00	1,962,393.00	-2.2%
4) Other Local Revenue		8600-8799	3,696,924.34	2,992,564.17	-19.1%
5) TOTAL, REVENUES			6,623,651.74	5,663,516.88	-14.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		4,553,509.63	2,683,579.57	-41.1%
2) Instruction - Related Services	2000-2999		1,547,336.55	1,567,059.16	1.3%
3) Pupil Services	3000-3999		575,385.66	567,620.83	-1.3%
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		57,908.20	56,844.00	-1.8%
8) Plant Services	8000-8999		1,010,459.21	788,413.32	-22.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			7,744,599.25	5,663,516.88	-26.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,120,947.51)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,000,000.00	0.00	-100.0%
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			1,000,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(120,947.51)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,384,337.21	1,263,389.70	-8.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,384,337.21	1,263,389.70	-8.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,384,337.21	1,263,389.70	-8.7%
2) Ending Balance, June 30 (E + F1e)			1,263,389.70	1,263,389.70	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	1,263,389.70	1,263,389.70	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
6391	Adult Education Program	132,785.66	132,785.66
9010	Other Restricted Local	1,130,604.04	1,130,604.04
Total, Restricted Balance		1,263,389.70	1,263,389.70

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	7,990,439.47	6,461,521.15	-19.1%
3) Other State Revenue		8300-8599	8,513,794.44	8,273,810.48	-2.8%
4) Other Local Revenue		8600-8799	626,850.00	526,850.00	-16.0%
5) TOTAL, REVENUES			17,131,083.91	15,262,181.63	-10.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	3,887,003.07	5,025,312.90	29.3%
2) Classified Salaries		2000-2999	2,683,548.09	2,820,853.15	5.1%
3) Employee Benefits		3000-3999	5,842,532.32	6,468,274.01	10.7%
4) Books and Supplies		4000-4999	3,285,515.99	329,288.28	-90.0%
5) Services and Other Operating Expenditures		5000-5999	249,699.07	137,527.44	-44.9%
6) Capital Outlay		6000-6999	1,221,552.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	526,199.25	480,925.85	-8.6%
9) TOTAL, EXPENDITURES			17,696,049.79	15,262,181.63	-13.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(564,965.88)	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)			(564,965.88)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	880,662.59	315,696.71	-64.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			880,662.59	315,696.71	-64.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			880,662.59	315,696.71	-64.2%
2) Ending Balance, June 30 (E + F1e)			315,696.71	315,696.71	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	125,045.29	125,045.29	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	190,651.42	190,651.42	0.0%
Child Development Fund	0000	9780	*190,651.42*		
Child Development Fund	0000	9780		*190,651.42*	
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	(445,359.97)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	134,980.40		
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		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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			(310,379.57)		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	55,477.73		
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			55,477.73		
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)			(365,857.30)		
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	7,990,439.47	6,461,521.15	-19.1%
TOTAL, FEDERAL REVENUE			7,990,439.47	6,461,521.15	-19.1%
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	7,677,620.70	7,824,646.06	1.9%
All Other State Revenue	All Other	8590	836,173.74	449,164.42	-46.3%
TOTAL, OTHER STATE REVENUE			8,513,794.44	8,273,810.48	-2.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	100,000.00	0.00	-100.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	526,850.00	526,850.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			626,850.00	526,850.00	-16.0%
TOTAL, REVENUES			17,131,083.91	15,262,181.63	-10.9%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	3,194,352.68	4,186,391.20	31.1%
Certificated Pupil Support Salaries		1200	232,695.51	355,453.70	52.8%
Certificated Supervisors' and Administrators' Salaries		1300	458,876.11	483,468.00	5.4%
Other Certificated Salaries		1900	1,078.77	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			3,887,003.07	5,025,312.90	29.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,196,652.23	1,245,531.46	4.1%
Classified Support Salaries		2200	778,071.99	884,353.07	13.7%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	597,116.80	573,215.18	-4.0%
Other Classified Salaries		2900	111,707.07	117,753.44	5.4%
TOTAL, CLASSIFIED SALARIES			2,683,548.09	2,820,853.15	5.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	969,793.18	1,085,549.44	11.9%
PERS		3201-3202	796,536.54	897,482.27	12.7%
OASDI/Medicare/Alternative		3301-3302	353,974.90	427,533.66	20.8%
Health and Welfare Benefits		3401-3402	2,883,015.70	3,155,137.54	9.4%
Unemployment Insurance		3501-3502	32,163.13	3,916.98	-87.8%
Workers' Compensation		3601-3602	99,350.05	117,692.64	18.5%
OPEB, Allocated		3701-3702	705,810.50	780,301.48	10.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,888.32	660.00	-65.0%
TOTAL, EMPLOYEE BENEFITS			5,842,532.32	6,468,274.01	10.7%
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	2,864,975.46	317,250.48	-88.9%
Noncapitalized Equipment		4400	420,540.53	12,037.80	-97.1%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,285,515.99	329,288.28	-90.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	23,359.61	25,310.00	8.3%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	42,159.45	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	22,183.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	24,515.62	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	137,347.70	107,217.44	-21.9%
Communications		5900	133.69	5,000.00	3,640.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			249,699.07	137,527.44	-44.9%
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	1,221,552.00	0.00	-100.0%
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			1,221,552.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	526,199.25	480,925.85	-8.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			526,199.25	480,925.85	-8.6%
TOTAL, EXPENDITURES			17,696,049.79	15,262,181.63	-13.8%
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%

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	7,990,439.47	6,461,521.15	-19.1%
3) Other State Revenue		8300-8599	8,513,794.44	8,273,810.48	-2.8%
4) Other Local Revenue		8600-8799	626,850.00	526,850.00	-16.0%
5) TOTAL, REVENUES			17,131,083.91	15,262,181.63	-10.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		9,642,237.50	9,971,791.54	3.4%
2) Instruction - Related Services	2000-2999		3,988,910.95	3,766,423.95	-5.6%
3) Pupil Services	3000-3999		1,096,428.95	740,441.31	-32.5%
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		526,199.25	480,925.85	-8.6%
8) Plant Services	8000-8999		2,442,273.14	302,598.98	-87.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			17,696,049.79	15,262,181.63	-13.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(564,965.88)	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)			(564,965.88)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	880,662.59	315,696.71	-64.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			880,662.59	315,696.71	-64.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			880,662.59	315,696.71	-64.2%
2) Ending Balance, June 30 (E + F1e)			315,696.71	315,696.71	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	125,045.29	125,045.29	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	190,651.42	190,651.42	0.0%
Child Development Fund	0000	9780	*190,651.42*		
Child Development Fund	0000	9780		*190,651.42*	
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
5058	Child Development: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	12,600.00	12,600.00
6130	Child Development: Center-Based Reserve Account	112,445.29	112,445.29
Total, Restricted Balance		125,045.29	125,045.29

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	30,259,459.74	30,958,921.89	2.3%
3) Other State Revenue		8300-8599	1,010,761.00	3,000,000.00	196.8%
4) Other Local Revenue		8600-8799	380,000.00	380,000.00	0.0%
5) TOTAL, REVENUES			31,650,220.74	34,338,921.89	8.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	9,295,626.47	9,886,744.93	6.4%
3) Employee Benefits		3000-3999	7,742,625.93	7,936,698.82	2.5%
4) Books and Supplies		4000-4999	14,875,440.76	14,620,000.00	-1.7%
5) Services and Other Operating Expenditures		5000-5999	950,700.07	1,017,051.00	7.0%
6) Capital Outlay		6000-6999	485,000.00	250,000.00	-48.5%
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	690,519.01	740,000.00	7.2%
9) TOTAL, EXPENDITURES			34,039,912.24	34,450,494.75	1.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,389,691.50)	(111,572.86)	-95.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,389,691.50)	(111,572.86)	-95.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,581,388.38	12,191,696.88	-16.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,581,388.38	12,191,696.88	-16.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,581,388.38	12,191,696.88	-16.4%
2) Ending Balance, June 30 (E + F1e)			12,191,696.88	12,080,124.02	-0.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,000.00	0.00	-100.0%
Stores		9712	1,420,273.45	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	10,542,266.68	11,852,967.27	12.4%
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	227,156.75	227,156.75	0.0%
Cafeteria Special Revenue Fund	0000	9780	*227,156.75*		
Cafeteria Special Revenue Fund	0000	9780		*227,156.75*	
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	3,340,778.52		
1) Fair Value Adjustment to Cash in County Treasury		9111	(73,482.70)		
b) in Banks		9120	292,497.47		
c) in Revolving Cash Account		9130	2,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	14,649.97		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	15,782.21		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	1,420,273.45		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			5,012,498.92		
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	63,052.64		
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			63,052.64		
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)			4,949,446.28		
FEDERAL REVENUE					
Child Nutrition Programs		8220	30,259,459.74	30,958,921.89	2.3%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			30,259,459.74	30,958,921.89	2.3%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	1,000,000.00	3,000,000.00	200.0%
All Other State Revenue		8590	10,761.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			1,010,761.00	3,000,000.00	196.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	150,000.00	150,000.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	30,000.00	30,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	200,000.00	200,000.00	0.0%
TOTAL, OTHER LOCAL REVENUE			380,000.00	380,000.00	0.0%
TOTAL, REVENUES			31,650,220.74	34,338,921.89	8.5%
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	8,172,278.01	8,696,207.25	6.4%
Classified Supervisors' and Administrators' Salaries		2300	752,209.55	773,468.93	2.8%
Clerical, Technical and Office Salaries		2400	371,138.91	417,068.75	12.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			9,295,626.47	9,886,744.93	6.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	30,116.88	0.00	-100.0%
PERS		3201-3202	2,033,877.98	2,195,728.16	8.0%
OASDI/Medicare/Alternative		3301-3302	689,001.28	745,281.38	8.2%
Health and Welfare Benefits		3401-3402	3,665,844.37	3,910,352.40	6.7%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Unemployment Insurance		3501-3502	46,089.56	4,932.30	-89.3%
Workers' Compensation		3601-3602	139,433.78	148,300.62	6.4%
OPEB, Allocated		3701-3702	1,134,800.88	931,087.56	-18.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	3,461.20	1,016.40	-70.6%
TOTAL, EMPLOYEE BENEFITS			7,742,625.93	7,936,698.82	2.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,837,824.67	1,450,000.00	-21.1%
Noncapitalized Equipment		4400	135,000.00	270,000.00	100.0%
Food		4700	12,902,616.09	12,900,000.00	0.0%
TOTAL, BOOKS AND SUPPLIES			14,875,440.76	14,620,000.00	-1.7%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	100.00	7,999.00	7,899.0%
Travel and Conferences		5200	11,900.00	21,500.00	80.7%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	70,000.00	30,000.00	-57.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	125,880.00	177,810.00	41.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(29,199.93)	50,442.00	-272.7%
Professional/Consulting Services and Operating Expenditures		5800	768,520.00	725,000.00	-5.7%
Communications		5900	3,500.00	4,300.00	22.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			950,700.07	1,017,051.00	7.0%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	1,000.00	100,000.00	9,900.0%
Equipment		6400	484,000.00	150,000.00	-69.0%
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			485,000.00	250,000.00	-48.5%
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	690,519.01	740,000.00	7.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			690,519.01	740,000.00	7.2%
TOTAL, EXPENDITURES			34,039,912.24	34,450,494.75	1.2%
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%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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	30,259,459.74	30,958,921.89	2.3%
3) Other State Revenue		8300-8599	1,010,761.00	3,000,000.00	196.8%
4) Other Local Revenue		8600-8799	380,000.00	380,000.00	0.0%
5) TOTAL, REVENUES			31,650,220.74	34,338,921.89	8.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		33,206,741.82	33,510,886.21	0.9%
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		690,519.01	740,000.00	7.2%
8) Plant Services	8000-8999		142,651.41	199,608.54	39.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			34,039,912.24	34,450,494.75	1.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,389,691.50)	(111,572.86)	-95.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,389,691.50)	(111,572.86)	-95.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,581,388.38	12,191,696.88	-16.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,581,388.38	12,191,696.88	-16.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,581,388.38	12,191,696.88	-16.4%
2) Ending Balance, June 30 (E + F1e)			12,191,696.88	12,080,124.02	-0.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,000.00	0.00	-100.0%
Stores		9712	1,420,273.45	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	10,542,266.68	11,852,967.27	12.4%
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	227,156.75	227,156.75	0.0%
Cafeteria Special Revenue Fund	0000	9780	*227,156.75*		
Cafeteria Special Revenue Fund	0000	9780		*227,156.75*	
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
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	4,137.82	1,345,469.27
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	1,222,601.64	529,515.28
5330	Child Nutrition: Summer Food Service Program Operations	9,295,267.39	9,957,722.89
5810	Other Restricted Federal	5,814.00	5,814.00
7810	Other Restricted State	14,428.51	14,428.51
9010	Other Restricted Local	17.32	17.32
Total, Restricted Balance		10,542,266.68	11,852,967.27

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	5,026.13	0.00	-100.0%
5) TOTAL, REVENUES			5,026.13	0.00	-100.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,378.94	0.00	-100.0%
3) Employee Benefits		3000-3999	461.08	0.00	-100.0%
4) Books and Supplies		4000-4999	10,934.70	0.00	-100.0%
5) Services and Other Operating Expenses		5000-5999	(8,805.01)	0.00	-100.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			6,969.71	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,943.58)	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 NET POSITION (C + D4)			(1,943.58)	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	5,751.59	3,808.01	-33.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,751.59	3,808.01	-33.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			5,751.59	3,808.01	-33.8%
2) Ending Net Position, June 30 (E + F1e)			3,808.01	3,808.01	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	3,808.01	3,808.01	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	16,222.76		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	6,179.15		
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			22,401.91		
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) 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)			22,401.91		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	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					
Child Nutrition Programs		8520	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					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	3.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	5,023.13	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			5,026.13	0.00	-100.0%
TOTAL, REVENUES			5,026.13	0.00	-100.0%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	4,019.85	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	359.09	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%

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			4,378.94	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	34.48	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	339.07	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	21.87	0.00	-100.0%
Workers' Compensation		3601-3602	65.66	0.00	-100.0%
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			461.08	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	227.72	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	10,706.98	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			10,934.70	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(8,805.01)	0.00	-100.0%
Professional/Consulting Services and					
Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			(8,805.01)	0.00	-100.0%
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%
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, EXPENSES			6,969.71	0.00	-100.0%
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%
(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%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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	5,026.13	0.00	-100.0%
5) TOTAL, REVENUES			5,026.13	0.00	-100.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		6,969.71	0.00	-100.0%
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, EXPENSES			6,969.71	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,943.58)	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 NET POSITION (C + D4)			(1,943.58)	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	5,751.59	3,808.01	-33.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,751.59	3,808.01	-33.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			5,751.59	3,808.01	-33.8%
2) Ending Net Position, June 30 (E + F1e)			3,808.01	3,808.01	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	3,808.01	3,808.01	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	3,808.01	3,808.01
Total, Restricted Net Position		3,808.01	3,808.01

CAPITAL PROJECTS FUNDS

Capital Projects Funds Definition

The Capital Projects Funds are used to account for resources used for the acquisition or construction of capital facilities by the District. This classification includes the Building Fund, Capital Facilities Funds., County School Fund, and Capital Project Fund for Blended Components Units.

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	2,875,532.70	0.00	-100.0%
5) TOTAL, REVENUES			2,875,532.70	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	917,699.10	2,087,465.08	127.5%
3) Employee Benefits		3000-3999	575,807.59	581,259.53	0.9%
4) Books and Supplies		4000-4999	3,880,186.38	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	2,698,206.16	1,400,000.00	-48.1%
6) Capital Outlay		6000-6999	60,624,534.43	171,600,000.00	183.1%
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	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			68,696,433.66	175,668,724.61	155.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(65,820,900.96)	(175,668,724.61)	166.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,945.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	226,462,350.29	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			226,467,295.29	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			160,646,394.33	(175,668,724.61)	-209.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	104,526,404.77	265,172,799.10	153.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			104,526,404.77	265,172,799.10	153.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			104,526,404.77	265,172,799.10	153.7%
2) Ending Balance, June 30 (E + F1e)			265,172,799.10	89,504,074.49	-66.2%
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	265,172,799.10	89,504,074.49	-66.2%
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	48,434,210.37		
1) Fair Value Adjustment to Cash in County Treasury		9111	(187,623.11)		
b) in Banks		9120	354,486.38		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	241,567,034.82		
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			290,168,108.46		
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)			290,168,108.46		
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	2,875,532.70	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,875,532.70	0.00	-100.0%
TOTAL, REVENUES			2,875,532.70	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	558,621.36	1,608,912.24	188.0%
Clerical, Technical and Office Salaries		2400	357,100.74	478,552.84	34.0%
Other Classified Salaries		2900	1,977.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			917,699.10	2,087,465.08	127.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	244,803.97	244,003.67	-0.3%
OASDI/Medicare/Alternative		3301-3302	74,636.96	69,377.59	-7.0%
Health and Welfare Benefits		3401-3402	186,659.70	204,922.92	9.8%
Unemployment Insurance		3501-3502	4,905.72	456.96	-90.7%
Workers' Compensation		3601-3602	14,926.64	13,761.95	-7.8%
OPEB, Allocated		3701-3702	49,308.00	48,132.00	-2.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	566.60	604.44	6.7%
TOTAL, EMPLOYEE BENEFITS			575,807.59	581,259.53	0.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,109,390.30	0.00	-100.0%
Noncapitalized Equipment		4400	1,770,796.08	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			3,880,186.38	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	275.00	0.00	-100.0%
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	2,697,931.16	1,400,000.00	-48.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,698,206.16	1,400,000.00	-48.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	44,834,514.35	0.00	-100.0%
Buildings and Improvements of Buildings		6200	15,401,308.14	171,600,000.00	1,014.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	388,711.94	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			60,624,534.43	171,600,000.00	183.1%
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					
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			68,696,433.66	175,668,724.61	155.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	4,945.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			4,945.00	0.00	-100.0%
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	225,000,000.00	0.00	-100.0%
Proceeds from Disposal of Capital Assets		8953	1,462,350.29	0.00	-100.0%
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			226,462,350.29	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			226,467,295.29	0.00	-100.0%

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	2,875,532.70	0.00	-100.0%
5) TOTAL, REVENUES			2,875,532.70	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		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		68,390,433.66	175,668,724.61	156.9%
9) Other Outgo	9000-9999	Except 7600-7699	306,000.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			68,696,433.66	175,668,724.61	155.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(65,820,900.96)	(175,668,724.61)	166.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,945.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	226,462,350.29	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			226,467,295.29	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			160,646,394.33	(175,668,724.61)	-209.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	104,526,404.77	265,172,799.10	153.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			104,526,404.77	265,172,799.10	153.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			104,526,404.77	265,172,799.10	153.7%
2) Ending Balance, June 30 (E + F1e)			265,172,799.10	89,504,074.49	-66.2%
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	265,172,799.10	89,504,074.49	-66.2%
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	265,172,799.10	89,504,074.49
Total, Restricted Balance		265,172,799.10	89,504,074.49

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	4,566,925.86	3,880,000.00	-15.0%
5) TOTAL, REVENUES			4,566,925.86	3,880,000.00	-15.0%
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	43,841.79	45,000.00	2.6%
6) Capital Outlay		6000-6999	579,052.75	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	4,109,474.00	4,246,294.00	3.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,732,368.54	4,291,294.00	-9.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(165,442.68)	(411,294.00)	148.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(165,442.68)	(411,294.00)	148.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	23,726,621.86	23,561,179.18	-0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,726,621.86	23,561,179.18	-0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,726,621.86	23,561,179.18	-0.7%
2) Ending Balance, June 30 (E + F1e)			23,561,179.18	23,149,885.18	-1.7%
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	23,561,179.18	23,149,885.18	-1.7%
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	23,912,635.51		
1) Fair Value Adjustment to Cash in County Treasury		9111	(209,645.38)		
b) in Banks		9120	416,384.35		
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			24,119,374.48		
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)			24,119,374.48		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	1,782,000.00	1,600,000.00	-10.2%
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	80,901.87	30,000.00	-62.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	2,704,023.99	2,250,000.00	-16.8%
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			4,566,925.86	3,880,000.00	-15.0%
TOTAL, REVENUES			4,566,925.86	3,880,000.00	-15.0%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%

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	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	43,841.79	45,000.00	2.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			43,841.79	45,000.00	2.6%
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	579,052.75	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			579,052.75	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	1,139,474.00	1,131,294.00	-0.7%
Other Debt Service - Principal		7439	2,970,000.00	3,115,000.00	4.9%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,109,474.00	4,246,294.00	3.3%
TOTAL, EXPENDITURES			4,732,368.54	4,291,294.00	-9.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: 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	4,566,925.86	3,880,000.00	-15.0%
5) TOTAL, REVENUES			4,566,925.86	3,880,000.00	-15.0%
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		622,894.54	45,000.00	-92.8%
9) Other Outgo	9000-9999	Except 7600-7699	4,109,474.00	4,246,294.00	3.3%
10) TOTAL, EXPENDITURES			4,732,368.54	4,291,294.00	-9.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(165,442.68)	(411,294.00)	148.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(165,442.68)	(411,294.00)	148.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	23,726,621.86	23,561,179.18	-0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,726,621.86	23,561,179.18	-0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,726,621.86	23,561,179.18	-0.7%
2) Ending Balance, June 30 (E + F1e)			23,561,179.18	23,149,885.18	-1.7%
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	23,561,179.18	23,149,885.18	-1.7%
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	23,561,179.18	23,149,885.18
Total, Restricted Balance		23,561,179.18	23,149,885.18

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	53.91	0.00	-100.0%
5) TOTAL, REVENUES			53.91	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	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)			53.91	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	4,945.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,945.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,891.09)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,891.09	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,891.09	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,891.09	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	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					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	53.91	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			53.91	0.00	-100.0%
TOTAL, REVENUES			53.91	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	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					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	4,945.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			4,945.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(4,945.00)	0.00	-100.0%

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	53.91	0.00	-100.0%
5) TOTAL, REVENUES			53.91	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		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)			53.91	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	4,945.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,945.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(4,891.09)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,891.09	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,891.09	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,891.09	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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	2,013,463.79	2,011,739.00	-0.1%
5) TOTAL, REVENUES			2,013,463.79	2,011,739.00	-0.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	15,994.00	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,483,212.83	1,220,000.00	-50.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,499,206.83	1,220,000.00	-51.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(485,743.04)	791,739.00	-263.0%
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)			(485,743.04)	791,739.00	-263.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,113,185.90	627,442.86	-43.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,113,185.90	627,442.86	-43.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,113,185.90	627,442.86	-43.6%
2) Ending Balance, June 30 (E + F1e)			627,442.86	1,419,181.86	126.2%
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	627,442.86	1,419,181.86	126.2%
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	860,193.61		
1) Fair Value Adjustment to Cash in County Treasury		9111	(9,998.84)		
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			850,194.77		
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)			850,194.77		
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		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	2,011,739.00	2,011,739.00	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	1,724.79	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,013,463.79	2,011,739.00	-0.1%
TOTAL, REVENUES			2,013,463.79	2,011,739.00	-0.1%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%

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	15,994.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			15,994.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	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	2,483,212.83	1,220,000.00	-50.9%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,483,212.83	1,220,000.00	-50.9%
TOTAL, EXPENDITURES			2,499,206.83	1,220,000.00	-51.2%
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	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	2,013,463.79	2,011,739.00	-0.1%
5) TOTAL, REVENUES			2,013,463.79	2,011,739.00	-0.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		15,994.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	2,483,212.83	1,220,000.00	-50.9%
10) TOTAL, EXPENDITURES			2,499,206.83	1,220,000.00	-51.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(485,743.04)	791,739.00	-263.0%
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)			(485,743.04)	791,739.00	-263.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,113,185.90	627,442.86	-43.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,113,185.90	627,442.86	-43.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,113,185.90	627,442.86	-43.6%
2) Ending Balance, June 30 (E + F1e)			627,442.86	1,419,181.86	126.2%
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	627,442.86	1,419,181.86	126.2%
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	627,442.86	1,419,181.86
Total, Restricted Balance		627,442.86	1,419,181.86

DEBT SERVICE FUNDS

Debt Service Funds Definition

The Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs. This classification includes the Bond Interest and Redemption Fund.

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	331,000.00	331,000.00	0.0%
4) Other Local Revenue		8600-8799	44,420,000.00	38,430,000.00	-13.5%
5) TOTAL, REVENUES			44,751,000.00	38,761,000.00	-13.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	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	48,550,000.00	38,111,177.50	-21.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			48,550,000.00	38,111,177.50	-21.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,799,000.00)	649,822.50	-117.1%
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)			(3,799,000.00)	649,822.50	-117.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	21,226,252.75	17,427,252.75	-17.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,226,252.75	17,427,252.75	-17.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,226,252.75	17,427,252.75	-17.9%
2) Ending Balance, June 30 (E + F1e)			17,427,252.75	18,077,075.25	3.7%
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	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	17,427,252.75	18,077,075.25	3.7%
Bond Interest and Redemption Fund	0000	9780	*17,427,252.75*		
Bond Interest and Redemption Fund	0000	9780		*18,077,075.25*	
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	48,840,891.01		
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		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	138,303.00		
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			48,979,194.01		
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	12,234,725.38		
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	15,518,215.88		
6) TOTAL, LIABILITIES			27,752,941.26		
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)			21,226,252.75		
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	330,000.00	330,000.00	0.0%
Other Subventions/In-Lieu Taxes		8572	1,000.00	1,000.00	0.0%
TOTAL, OTHER STATE REVENUE			331,000.00	331,000.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	34,070,000.00	29,050,000.00	-14.7%
Unsecured Roll		8612	1,440,000.00	1,440,000.00	0.0%
Prior Years' Taxes		8613	2,680,000.00	2,500,000.00	-6.7%
Supplemental Taxes		8614	1,280,000.00	1,280,000.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	10,000.00	10,000.00	0.0%
Interest		8660	1,250,000.00	1,250,000.00	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	3,690,000.00	2,900,000.00	-21.4%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			44,420,000.00	38,430,000.00	-13.5%
TOTAL, REVENUES			44,751,000.00	38,761,000.00	-13.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	19,430,000.00	18,861,177.50	-2.9%
Other Debt Service - Principal		7439	29,120,000.00	19,250,000.00	-33.9%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			48,550,000.00	38,111,177.50	-21.5%
TOTAL, EXPENDITURES			48,550,000.00	38,111,177.50	-21.5%
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%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
INTERFUND TRANSFERS OUT					
From: Bond Interest and Redemption Fund To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

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	331,000.00	331,000.00	0.0%
4) Other Local Revenue		8600-8799	44,420,000.00	38,430,000.00	-13.5%
5) TOTAL, REVENUES			44,751,000.00	38,761,000.00	-13.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	48,550,000.00	38,111,177.50	-21.5%
10) TOTAL, EXPENDITURES			48,550,000.00	38,111,177.50	-21.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(3,799,000.00)	649,822.50	-117.1%
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)			(3,799,000.00)	649,822.50	-117.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	21,226,252.75	17,427,252.75	-17.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,226,252.75	17,427,252.75	-17.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,226,252.75	17,427,252.75	-17.9%
2) Ending Balance, June 30 (E + F1e)			17,427,252.75	18,077,075.25	3.7%
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	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	17,427,252.75	18,077,075.25	3.7%
Bond Interest and Redemption Fund	0000	9780	*17,427,252.75*		
Bond Interest and Redemption Fund	0000	9780		*18,077,075.25*	
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

PROPRIETARY FUNDS

Proprietary Funds Definition

Proprietary Funds are used to account for activities that are more business-like than government-like in nature. Business-type activities include those for which a fee is charged to external users or to other organizational units of the LEA, normally on a full cost-recovery basis. Proprietary funds are generally intended to be self-supporting. This classification includes the Self-Insurance fund, which includes the Dental/Vision fund.

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	15,068,840.00	15,010,795.97	-0.4%
5) TOTAL, REVENUES			15,068,840.00	15,010,795.97	-0.4%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	409,077.93	453,280.92	10.8%
3) Employee Benefits		3000-3999	279,761.96	334,522.47	19.6%
4) Books and Supplies		4000-4999	49,000.00	49,000.00	0.0%
5) Services and Other Operating Expenses		5000-5999	13,999,158.00	14,173,992.58	1.2%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			14,736,997.89	15,010,795.97	1.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			331,842.11	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 NET POSITION (C + D4)			331,842.11	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	12,847,527.81	13,179,369.92	2.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,847,527.81	13,179,369.92	2.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			12,847,527.81	13,179,369.92	2.6%
2) Ending Net Position, June 30 (E + F1e)			13,179,369.92	13,179,369.92	0.0%
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	13,179,369.92	13,179,369.92	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	9,170,002.57		
1) Fair Value Adjustment to Cash in County Treasury		9111	(107,400.08)		
b) in Banks		9120	561.79		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	250,000.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	13,213.59		
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			9,326,377.87		
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	332,314.80		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) 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			332,314.80		
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)			8,994,063.07		
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	30,000.00	20,000.00	-33.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	15,038,840.00	14,990,795.97	-0.3%
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			15,068,840.00	15,010,795.97	-0.4%
TOTAL, REVENUES			15,068,840.00	15,010,795.97	-0.4%
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	197,556.27	315,285.00	59.6%
Clerical, Technical and Office Salaries		2400	211,521.66	137,995.92	-34.8%
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			409,077.93	453,280.92	10.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	103,436.03	120,935.25	16.9%
OASDI/Medicare/Alternative		3301-3302	29,725.57	34,570.79	16.3%
Health and Welfare Benefits		3401-3402	110,729.84	144,345.12	30.4%
Unemployment Insurance		3501-3502	1,941.88	225.89	-88.4%
Workers' Compensation		3601-3602	6,136.16	6,799.22	10.8%
OPEB, Allocated		3701-3702	27,468.00	27,468.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	324.48	178.20	-45.1%
TOTAL, EMPLOYEE BENEFITS			279,761.96	334,522.47	19.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	47,000.00	47,000.00	0.0%
Noncapitalized Equipment		4400	2,000.00	2,000.00	0.0%
TOTAL, BOOKS AND SUPPLIES			49,000.00	49,000.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,000.00	2,000.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	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	37,000.00	37,000.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	13,954,358.00	14,129,192.58	1.3%
Communications		5900	5,800.00	5,800.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			13,999,158.00	14,173,992.58	1.2%
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			14,736,997.89	15,010,795.97	1.9%
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	15,068,840.00	15,010,795.97	-0.4%
5) TOTAL, REVENUES			15,068,840.00	15,010,795.97	-0.4%
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		14,736,997.89	15,010,795.97	1.9%
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			14,736,997.89	15,010,795.97	1.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			331,842.11	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 NET POSITION (C + D4)			331,842.11	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	12,847,527.81	13,179,369.92	2.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,847,527.81	13,179,369.92	2.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			12,847,527.81	13,179,369.92	2.6%
2) Ending Net Position, June 30 (E + F1e)			13,179,369.92	13,179,369.92	0.0%
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	13,179,369.92	13,179,369.92	0.0%

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)	33,726.82	33,558.19	37,388.11	33,585.52	33,417.59	35,928.88
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	33,726.82	33,558.19	37,388.11	33,585.52	33,417.59	35,928.88
5. District Funded County Program ADA						
a. County Community Schools	107.41	107.41	107.41	107.41	107.41	107.41
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	107.41	107.41	107.41	107.41	107.41	107.41
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	33,834.23	33,665.60	37,495.52	33,692.93	33,525.00	36,036.29
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

2023-24 Cash Flow Projection

2023-24	Object	2023-24 Beginning Balance	July 2023	August 2023	September 2023	October 2023	November 2023	December 2023	January 2024	February 2024	March 2024	April 2024	May 2024	June 2024	Accrual Projected	Adjustments	Total Projected	Budget
A. BEGINNING CASH	**9110**	**211,623,209**	**211,623,209**	**165,770,125**	**170,132,353**	**203,638,458**	**189,684,105**	**168,518,603**	**206,835,571**	**241,589,272**	**213,028,613**	**211,766,394**	**237,889,085**	**219,554,950**			**$ -**	**$ -**
B. RECEIPTS																		
LCFF Revenue Sources																		
Principal Apportionment	8010-8019		13,541,366	13,541,366	53,335,650	24,374,458	24,374,458	53,335,650	24,374,458	24,374,458	53,335,650	24,374,458	24,374,458	53,335,650	-	-	$ 386,672,084	$ 386,672,084
Property Taxes	8020-8079		-	-	-	-	433,166	19,910,359	54,662,372	2,957,515	3,195,238	47,643,368	798,441	929,495	-	-	$ 130,529,953	$ 130,529,953
Miscellaneous Funds	8080-8099		-	1,544	(2,010,125)	(2,316,376)	(910,540)	(973,273)	(348,089)	888	(1,750,673)	(611,619)	279,467	(2,715,820)	(3,022,441)	-	$ (14,377,057)	$ (14,377,057)
Federal Revenues	8100-8299		497,322	3,435,006	10,732,675	638,647	798,624	8,042,089	2,867,065	628,637	2,165,618	7,760,649	1,023,592	26,848,373	34,133,561	-	$ 99,571,861	$ 99,571,861
Other State Revenues	8300-8599		4,939,838	3,773,062	9,451,383	4,232,101	9,604,119	14,432,536	6,586,369	3,301,576	7,001,233	7,736,295	11,295,294	5,069,831	2,358,725	22,042,182	$ 111,824,544	$ 111,824,544
Other Local Revenues	8600-8799		397,401	109,532	152,614	212,380	106,384	118,370	429,747	243,304	248,660	1,070,885	275,592	394,489	2,424,766	-	$ 6,184,125	$ 6,184,125
Interfund Transfers In	8910-8929		-	-	-	-	-	-	486,331	-	-	29,119	-	825,133	1,134,816	-	$ 2,475,399	$ 2,475,399
All Other Financing Sources	8930-8979		-	-	-	-	-	-	-	-	-	-	-	-	-	-	$ -	$ -
Undefined Objects															-		$ -	$ -
TOTAL RECEIPTS			**19,375,927**	**20,860,510**	**71,662,197**	**27,141,211**	**34,406,212**	**94,865,732**	**89,058,254**	**31,506,378**	**64,195,726**	**88,003,155**	**38,046,845**	**84,687,152**	**37,029,427**	**22,042,182**	**722,880,909**	**722,880,909**
C. DISBURSEMENTS																		
Certificated Salaries	1000-1999		1,760,924	4,592,587	21,722,823	22,539,102	24,903,635	22,822,279	22,399,798	22,394,188	23,054,640	22,706,178	20,909,636	32,264,090	7,296,613	$ -	$ 249,366,493	$ 249,366,493
Classified Salaries	2000-2999		3,061,457	4,307,621	5,737,630	5,904,589	5,806,853	6,089,845	5,966,015	5,761,615	6,511,938	5,825,001	7,139,080	11,654,474	3,269,339	$ -	$ 77,035,457	$ 77,035,457
Employee Benefits	3000-3999		3,061,924	4,683,123	17,661,415	17,787,427	18,214,391	17,633,675	17,658,377	17,831,206	18,059,731	17,882,580	17,295,834	20,103,197	10,872,170	$ 22,042,182	$ 220,787,232	$ 220,787,232
Books and Supplies	4000-4999		99,408	1,219,035	2,256,496	1,000,074	1,009,549	867,790	1,848,464	1,211,586	841,057	2,163,528	2,012,162	3,568,035	20,639,805	$ -	$ 38,736,989	$ 38,736,989
Services	5000-5999		687,218	3,397,020	4,294,400	6,882,324	5,399,528	8,856,439	6,672,725	6,037,878	10,166,829	6,464,411	7,102,165	16,803,514	29,094,846	$ -	$ 111,859,298	$ 111,859,298
Capital Outlay	6000-6599		25,668	88,928	44,474	19,043	11,169	56,828	56,875	44,420	70,803	26,503	92,466	104,923	304,074	$ -	$ 946,177	$ 946,177
Other Outgo	7000-7499		19,378	19,378	19,378	19,378	19,378	19,378	19,378	19,378	19,378	19,378	19,378	19,378	0	$ -	$ 232,530	$ 232,530
Interfund Transfers Out	7600-7629		-	-	-	-	-	-	-	-	-	-	-	-	-	$ -	$ -	$ -
All Other Financing Uses	7630-7699		-	-	-	-	-	-	-	-	-	-	-	-	-	$ -	$ -	$ -
TOTAL DISBURSEMENTS		**-**	**8,715,976**	**18,307,691**	**51,736,617**	**54,151,936**	**55,364,504**	**56,346,234**	**54,621,632**	**53,300,269**	**58,724,377**	**55,087,579**	**54,570,723**	**84,517,610**	**71,476,846**	**22,042,182**	**698,964,175**	**698,964,175**
D. BALANCE SHEET ITEMS			-															
Assets and Deferred Outflows																		
Cash Not In Treasury	9111-9199	225,000	-	579	-	-	-	-	52,123	77,249	72	100,909	-	(5,932)	-		$ 225,000	
Accounts Receivable	9200-9299	67,506,885	6,028,729	8,805,981	14,484,710	13,535,554	556,541	27,298	431,555	5,604,226	5,341,172	4,896,507	1,140,500	6,654,112	-		$ 67,506,885	
Due From Other Funds	9310	-	-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
Stores	9320	104,391	-	15,861	13,594	(32)	4,423	-	13,538	3,646	3,678	3,667	(50)	46,065	-		$ 104,391	
Prepaid Expenditures	9330	-	-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
Other Current Assets	9340		-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
Deferred Outflows of Resources	9490		-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
Undefined Objects			-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
SUBTOTAL ASSETS		**67,836,276**	**6,028,729**	**8,822,421**	**14,498,304**	**13,535,522**	**560,964**	**27,298**	**497,216**	**5,685,122**	**5,344,922**	**5,001,083**	**1,140,451**	**6,694,245**	**-**	**-**	**67,836,276**	
Liabilities and Deferred Inflows																		
Accounts Payable	9500-9599	(99,730,105)	(62,541,764)	(7,013,012)	(917,779)	(479,150)	(768,174)	(229,828)	(180,137)	(12,451,890)	(12,078,491)	(11,793,969)	(2,950,707)	11,674,797	-		$ (99,730,105)	
Due To Other Funds	9610	-	-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
Current Loans	9640	-	-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
Unearned Revenues	9650	-	-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
Deferred Inflows of Resources	9690		-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
Undefined Objects			-	-	-	-	-	-	-	-	-	-	-	-	-	$ -	$ -	
SUBTOTAL LIABILITIES		**(99,730,105)**	**(62,541,764)**	**(7,013,012)**	**(917,779)**	**(479,150)**	**(768,174)**	**(229,828)**	**(180,137)**	**(12,451,890)**	**(12,078,491)**	**(11,793,969)**	**(2,950,707)**	**11,674,797**	**-**	**-**	**(99,730,105)**	
Nonoperating																		
Suspense Clearing	9910												-	-	-		$ -	
TOTAL BALANCE SHEET ITEMS		**(31,893,829)**	**(56,513,036)**	**1,809,409**	**13,580,525**	**13,056,371**	**(207,210)**	**(202,529)**	**317,079**	**(6,766,768)**	**(6,733,569)**	**(6,792,886)**	**(1,810,256)**	**18,369,041**	**-**	**-**	**(31,893,829)**	
E. NET INCREASE/DECREASE B - C + D		**(31,893,829)**	**(45,853,085)**	**4,362,228**	**33,506,105**	**(13,954,354)**	**(21,165,502)**	**38,316,969**	**34,753,701**	**(28,560,659)**	**(1,262,219)**	**26,122,691**	**(18,334,135)**	**18,538,583**	**(34,447,419)**	**-**	**(7,977,095)**	**$ 23,916,733**
F. ENDING CASH (A + E)		**179,729,381**	**165,770,125**	**170,132,353**	**203,638,458**	**189,684,105**	**168,518,603**	**206,835,571**	**241,589,272**	**213,028,613**	**211,766,394**	**237,889,085**	**219,554,950**	**238,093,533**				
G. Ending Cash, Plus Cash Accruals and Adjustments			-														**$ 203,646,114**	

179,729,381
147,835,552

2024-25 Cash Flow Projection

2024-25	Object	2024-25 Beginning Balance	July 2024	August 2024	September 2024	October 2024	November 2024	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	Accrual Projected	Adjustments	Total Projected	Budget
A. BEGINNING CASH	**9110**	**238,093,533**	**238,093,533**	**210,439,040**	**216,787,886**	**246,343,151**	**235,246,946**	**212,473,747**	**243,288,041**	**274,865,298**	**250,185,448**	**251,258,859**	**275,536,696**	**257,789,125**			**$ -**	**$ -**
B. RECEIPTS																		
LCFF Revenue Sources																		
Principal Apportionment	8010-8019		13,724,011	13,724,011	53,547,166	24,703,219	24,703,219	53,547,166	24,703,219	24,703,219	53,547,166	24,703,219	24,703,219	53,547,166	-	$ -	$ 389,856,000	$ 389,856,000
Property Taxes	8020-8079		-	-	-	-	424,942	19,532,345	53,624,563	2,901,364	3,134,574	46,738,820	783,282	911,847	-	$ -	$ 128,051,737	$ 128,051,737
Miscellaneous Funds	8080-8099		-	1,544	(2,010,125)	(2,316,376)	(910,540)	(973,273)	(348,089)	888	(1,750,673)	(611,619)	279,467	(2,715,820)	(3,022,441)	$ -	$ (14,377,057)	$ (14,377,057)
Federal Revenues	8100-8299		195,237	1,348,500	4,213,389	250,718	313,521	3,157,130	1,125,541	246,788	850,169	3,046,644	401,838	10,540,023	13,400,012	$ -	$ 39,089,508	$ 39,089,508
Other State Revenues	8300-8599		3,934,106	3,004,882	7,527,118	3,370,462	7,648,758	11,494,128	5,245,410	2,629,388	5,575,810	6,161,215	11,204,101	5,028,900	16,233,226	$ 22,042,182	$ 111,099,686	$ 111,099,686
Other Local Revenues	8600-8799		397,401	109,532	152,614	212,380	106,384	118,370	429,747	243,304	248,660	1,070,885	275,592	285,498	2,533,757	$ -	$ 6,184,125	$ 6,184,125
Interfund Transfers In	8910-8929		-	-	-	-	-	-	486,331	-	-	29,119	-	825,133	1,134,816	$ -	$ 2,475,399	$ 2,475,399
All Other Financing Sources	8930-8979		-	-	-	-	-	-	-	-	-	-	-	-	-	$ -	$ -	$ -
Undefined Objects															-		$ -	$ -
TOTAL RECEIPTS			**18,250,754**	**18,188,469**	**63,430,162**	**26,220,402**	**32,286,284**	**86,875,867**	**85,266,722**	**30,724,951**	**61,605,706**	**81,138,283**	**37,647,499**	**68,422,748**	**30,279,370**	**22,042,182**	**662,379,399**	**662,379,399**
C. DISBURSEMENTS																		
Certificated Salaries	1000-1999		1,818,531	4,742,828	22,433,458	23,276,440	25,718,326	23,568,881	23,132,580	23,126,786	23,808,843	23,448,982	21,593,669	33,319,569	7,958,159	$ -	$ 257,947,051	$ 257,947,051
Classified Salaries	2000-2999		2,982,531	4,196,569	5,589,713	5,752,367	5,657,151	5,932,847	5,812,210	5,613,079	6,344,058	5,674,831	6,955,033	11,354,018	3,338,879	$ -	$ 75,203,286	$ 75,203,286
Employee Benefits	3000-3999		3,021,170	4,620,792	17,426,347	17,550,681	17,971,964	17,398,977	17,423,349	17,593,878	17,819,362	17,644,569	17,065,632	19,835,630	11,951,407	$ 22,042,182	$ 219,365,940	$ 219,365,940
Books and Supplies	4000-4999		75,475	925,544	1,713,229	759,299	766,493	658,864	1,403,434	919,888	638,567	1,642,644	1,527,721	2,709,007	15,670,634	$ -	$ 29,410,799	$ 29,410,799
Services	5000-5999		643,658	3,181,696	4,022,195	6,446,080	5,057,273	8,295,064	6,249,767	5,655,160	9,522,394	6,054,657	6,651,987	15,738,405	27,250,637	$ -	$ 104,768,974	$ 104,768,974
Capital Outlay	6000-6599		25,668	88,928	44,474	19,043	11,169	56,828	56,875	44,420	70,803	26,503	92,466	104,923	304,074	$ -	$ 946,177	$ 946,177
Other Outgo	7000-7499		19,378	19,378	19,378	19,378	19,378	19,378	19,378	19,378	19,378	19,378	19,378	19,378	-	$ -	$ 232,530	$ 232,530
Interfund Transfers Out	7600-7629		-	-	-	-	-	-	-	-	-	-	-	-	-	$ -	$ -	$ -
All Other Financing Uses	7630-7699		-	-	-	-	-	-	-	-	-	-	-	-	-	$ -	$ -	$ -
TOTAL DISBURSEMENTS		**-**	**8,586,411**	**17,775,735**	**51,248,794**	**53,823,289**	**55,201,754**	**55,930,838**	**54,097,592**	**52,972,588**	**58,223,405**	**54,511,563**	**53,905,886**	**83,080,929**	**66,473,791**	**22,042,182**	**687,874,757**	**687,874,757**
D. BALANCE SHEET ITEMS			-															
Assets and Deferred Outflows																		
Cash Not In Treasury	9111-9199	-	-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
Accounts Receivable	9200-9299	37,029,427	7,505,021	10,962,357	18,031,672	16,850,090	692,824	33,983	537,233	135,681	(8,612)	(252,523)	625,597	(5,052,495)	(13,031,401)		$ 37,029,427	
Due From Other Funds	9310	-	-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
Stores	9320	-	-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
Prepaid Expenditures	9330	-	-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
Other Current Assets	9340	-	-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
Deferred Outflows of Resources	9490	-	-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
Undefined Objects			-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
SUBTOTAL ASSETS		**37,029,427**	**7,505,021**	**10,962,357**	**18,031,672**	**16,850,090**	**692,824**	**33,983**	**537,233**	**135,681**	**(8,612)**	**(252,523)**	**625,597**	**(5,052,495)**	**(13,031,401)**	**-**	**37,029,427**	
Liabilities and Deferred Inflows																		
Accounts Payable	9500-9599	(71,476,846)	(44,823,858)	(5,026,245)	(657,775)	(343,408)	(550,553)	(164,718)	(129,105)	(2,567,894)	(2,300,278)	(2,096,360)	(2,114,780)	(10,701,873)	-		$ (71,476,846)	
Due To Other Funds	9610	-	-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
Current Loans	9640	-	-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
Unearned Revenues	9650	-	-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
Deferred Inflows of Resources	9690		-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
Undefined Objects			-	-	-	-	-	-	-	-	-	-	-	-	-	$ -	$ -	
SUBTOTAL LIABILITIES		**(71,476,846)**	**(44,823,858)**	**(5,026,245)**	**(657,775)**	**(343,408)**	**(550,553)**	**(164,718)**	**(129,105)**	**(2,567,894)**	**(2,300,278)**	**(2,096,360)**	**(2,114,780)**	**(10,701,873)**	**-**	**-**	**(71,476,846)**	
Nonoperating																		
Suspense Clearing	9910												-	-	-		$ -	
TOTAL BALANCE SHEET ITEMS		**(34,447,419)**	**(37,318,837)**	**5,936,112**	**17,373,897**	**16,506,681**	**142,272**	**(130,735)**	**408,128**	**(2,432,213)**	**(2,308,889)**	**(2,348,883)**	**(1,489,184)**	**(15,754,368)**	**(13,031,401)**	**-**	**(34,447,419)**	
E. NET INCREASE/DECREASE B - C + D		**(34,447,419)**	**(27,654,493)**	**6,348,846**	**29,555,265**	**(11,096,205)**	**(22,773,199)**	**30,814,294**	**31,577,257**	**(24,679,850)**	**1,073,411**	**24,277,837**	**(17,747,570)**	**(30,412,548)**	**(49,225,821)**	**-**	**(59,942,777)**	**$ (25,495,358)**
F. ENDING CASH (A + E)			**210,439,040**	**216,787,886**	**246,343,151**	**235,246,946**	**212,473,747**	**243,288,041**	**274,865,298**	**250,185,448**	**251,258,859**	**275,536,696**	**257,789,125**	**227,376,577**				
G. Ending Cash, Plus Cash Accruals and Adjustments			-														$ 178,150,756	

2025-26 Cash Flow Projection

2025-26	Object	2025-26 Beginning Balance	July 2025	August 2025	September 2025	October 2025	November 2025	December 2025	January 2026	February 2026	March 2026	April 2026	May 2026	June 2026	Accrual Projected	Adjustments	Total Projected	Budget
A. BEGINNING CASH	**9110**	**227,376,577**	**227,376,577**	**196,941,310**	**195,037,662**	**210,796,232**	**186,395,304**	**163,236,150**	**194,259,649**	**225,591,019**	**201,125,851**	**202,543,190**	**227,320,048**	**209,535,200**			**$ -**	**$ -**
B. RECEIPTS																		
LCF Revenue Sources																		
Principal Apportionment	8010-8019		13,867,117	13,867,117	54,022,970	24,960,810	24,960,810	54,022,970	24,960,810	24,960,810	54,022,970	24,960,810	24,960,810	54,022,970	-	-	$ 393,590,971	$ 393,590,971
Property Taxes	8020-8079		-	-	-	-	424,942	19,532,345	53,624,563	2,901,364	3,134,574	46,738,820	783,282	911,847	-	-	$ 128,051,737	$ 128,051,737
Miscellaneous Funds	8080-8099		-	1,544	(2,010,125)	(2,316,376)	(910,540)	(973,273)	(348,089)	888	(1,750,673)	(611,619)	279,467	(2,715,820)	(3,022,441)	-	$ (14,377,057)	$ (14,377,057)
Federal Revenues	8100-8299		195,237	1,348,500	4,213,389	250,718	313,521	3,157,130	1,125,541	246,788	850,169	3,046,644	401,838	10,540,023	13,400,012	-	$ 39,089,508	$ 39,089,508
Other State Revenues	8300-8599		3,934,106	3,004,882	7,527,118	3,370,462	7,648,758	11,494,128	5,245,410	2,629,388	5,575,810	6,161,215	11,204,101	5,028,900	16,233,226	22,042,182	$ 111,099,686	$ 111,099,686
Other Local Revenues	8600-8799		397,401	109,532	152,614	212,380	106,384	118,370	429,747	243,304	248,660	1,070,885	275,592	285,498	2,533,757	-	$ 6,184,125	$ 6,184,125
Interfund Transfers In	8910-8929		-	-	-	-	-	-	486,331	-	-	29,119	-	825,133	1,134,816	-	$ 2,475,399	$ 2,475,399
All Other Financing Sources	8930-8979		-	-	-	-	-	-	-	-	-	-	-	-	-	-	$ -	$ -
Undefined Objects															-	-	$ -	$ -
TOTAL RECEIPTS			**18,393,860**	**18,331,575**	**63,905,966**	**26,477,993**	**32,543,874**	**87,351,671**	**85,524,312**	**30,982,542**	**62,081,509**	**81,395,874**	**37,905,090**	**68,898,551**	**30,279,370**	**22,042,182**	**666,114,370**	**666,114,370**
C. DISBURSEMENTS																		
Certificated Salaries	1000-1999		1,791,475	4,672,264	22,099,691	22,930,132	25,335,687	23,218,222	22,788,412	22,782,704	23,454,614	23,100,106	21,272,397	32,823,838	7,423,201	-	$ 253,692,743	$ 253,692,743
Classified Salaries	2000-2999		3,031,993	4,266,164	5,682,411	5,847,762	5,750,967	6,031,235	5,908,597	5,706,164	6,449,266	5,768,941	7,070,373	11,542,309	3,237,874	-	$ 76,294,055	$ 76,294,055
Employee Benefits	3000-3999		3,091,937	4,729,028	17,834,537	17,961,783	18,392,933	17,806,525	17,831,468	18,005,992	18,236,757	18,057,870	17,465,372	20,300,253	14,229,704	22,042,182	$ 225,986,342	$ 225,986,342
Books and Supplies	4000-4999		63,242	775,538	1,435,560	636,237	642,264	552,079	1,175,974	770,799	535,072	1,376,414	1,280,117	2,269,947	13,130,833	-	$ 24,644,077	$ 24,644,077
Services	5000-5999		659,381	3,259,416	4,120,447	6,603,541	5,180,809	8,497,690	6,402,432	5,793,301	9,755,001	6,202,556	6,814,477	16,122,853	27,916,298	-	$ 107,328,202	$ 107,328,202
Capital Outlay	6000-6599		25,668	88,928	44,474	19,043	11,169	56,828	56,875	44,420	70,803	26,503	92,466	104,923	304,074	-	$ 946,177	$ 946,177
Other Outgo	7000-7499		19,378	19,378	19,378	19,378	19,378	19,378	19,378	19,378	19,378	19,378	19,378	19,378	-	-	$ 232,530	$ 232,530
Interfund Transfers Out	7600-7629		-	-	-	-	-	-	-	-	-	-	-	-	-	-	$ -	$ -
All Other Financing Uses	7630-7699		-	-	-	-	-	-	-	-	-	-	-	-	-	-	$ -	$ -
TOTAL DISBURSEMENTS		**-**	**8,683,073**	**17,810,715**	**51,236,497**	**54,017,876**	**55,333,208**	**56,181,957**	**54,183,137**	**53,122,756**	**58,520,890**	**54,551,768**	**54,014,580**	**83,183,501**	**66,241,986**	**22,042,182**	**689,124,126**	**689,124,126**
D. BALANCE SHEET ITEMS			-															
Assets and Deferred Outflows																		
Cash Not In Treasury	9111-9199	-	-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
Accounts Receivable	9200-9299	17,247,970	1,540,337	2,249,923	3,700,835	3,458,326	142,196	6,975	110,262	63,199	(4,011)	(117,623)	291,397	(2,353,406)	8,159,561		$ 17,247,970	
Due From Other Funds	9310	-	-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
Stores	9320	-	-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
Prepaid Expenditures	9330	-	-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
Other Current Assets	9340	-	-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
Deferred Outflows of Resources	9490	-	-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
Undefined Objects			-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
SUBTOTAL ASSETS		**17,247,970**	**1,540,337**	**2,249,923**	**3,700,835**	**3,458,326**	**142,196**	**6,975**	**110,262**	**63,199**	**(4,011)**	**(117,623)**	**291,397**	**(2,353,406)**	**8,159,561**	**-**	**17,247,970**	**$ -**
Liabilities and Deferred Inflows																		
Accounts Payable	9500-9599	(66,473,791)	(41,686,391)	(4,674,431)	(611,733)	(319,371)	(512,016)	(153,189)	(120,068)	(2,388,153)	(2,139,269)	(1,949,625)	(1,966,755)	(9,952,790)	-		$ (66,473,791)	
Due To Other Funds	9610	-	-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
Current Loans	9640	-	-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
Unearned Revenues	9650	-	-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
Deferred Inflows of Resources	9690	-	-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
Undefined Objects			-	-	-	-	-	-	-	-	-	-	-	-	-	$ -	$ -	
SUBTOTAL LIABILITIES		**(66,473,791)**	**(41,686,391)**	**(4,674,431)**	**(611,733)**	**(319,371)**	**(512,016)**	**(153,189)**	**(120,068)**	**(2,388,153)**	**(2,139,269)**	**(1,949,625)**	**(1,966,755)**	**(9,952,790)**	**-**	**-**	**(66,473,791)**	**$ -**
Nonoperating																		
Suspense Clearing	9910												-	-	-		$ -	
TOTAL BALANCE SHEET ITEMS		**(49,225,821)**	**(40,146,054)**	**(2,424,508)**	**3,089,102**	**3,138,955**	**(369,821)**	**(146,214)**	**(9,806)**	**(2,324,954)**	**(2,143,280)**	**(2,067,247)**	**(1,675,358)**	**(12,306,196)**	**8,159,561**	**-**	**(49,225,821)**	
E. NET INCREASE/DECREASE B - C + D		**(49,225,821)**	**(30,435,267)**	**(1,903,648)**	**15,758,570**	**(24,400,928)**	**(23,159,154)**	**31,023,499**	**31,331,370**	**(24,465,168)**	**1,417,339**	**24,776,859**	**(17,784,849)**	**(26,591,146)**	**(27,803,055)**	**-**	**(72,235,578)**	**$ (23,009,756)**
F. ENDING CASH (A + E)			**196,941,310**	**195,037,662**	**210,796,232**	**186,395,304**	**163,236,150**	**194,259,649**	**225,591,019**	**201,125,851**	**202,543,190**	**227,320,048**	**209,535,200**	**182,944,054**				
G. Ending Cash, Plus Cash Accruals and Adjustments			-														$ 155,140,999	