NEWARK UNIFIED SCHOOL DISTRICT

2023-24

PROPOSED BUDGET

Presented to the Board of Education:
June 15, 2023 (Adoption)

BOARD OF EDUCATION
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5715 Musick Avenue
Newark, CA 94560
Alameda County

Newark Unified School District
Proposed Budget 2023-24
June 1, 2023 (Public Hearing)
June 15, 2023 (Adoption)

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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: Newark Unified Business Office

Date: 5/26/23

Public Hearing:

Place: Board Room

Date: 6/1/23

Time: 7:00 pm

Adoption Date: 6/15/23

Signed:

Clerk/Secretary of the Governing Board

(Original signature required)

Contact person for additional information on the budget reports:

Name: Marie dela Cruz

Title: Chief Business Official

Telephone: 510-818-4114

E-mail: mdelacruz@newarkunified.org

Criteria and Standards Review Summary

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2022-23) annual payment?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)	X	
		• Classified? (Section S8B, Line 1)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1)	X	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		X
		• Adoption date of the LCAP or an update to the LCAP:	06/15/2023	
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

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

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

Signed _____ Date of Meeting: 6/15/23

Clerk/Secretary of the Governing Board

(Original signature required)

For additional information on this certification, please contact:

Name: Marie dela Cruz

Title: Chief Business Official

Telephone: 510-818-4114

E-mail: mdelacruz@newarkunified.org

G = General Ledger Data; S = Supplemental Data

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

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

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

NEWARK UNIFIED SCHOOL DISTRICT
OVERVIEW, CORE VALUES AND MISSION STATEMENT

Newark Unified School District serves the students of the City of Newark, California. Newark is home to over 44,000 people. Newark incorporated in 1955 and is situated in Alameda County at the southeastern edge of the San Francisco Bay, directly off of Interstate 880 and Highway 84. With its close proximity to San Jose, Oakland, and San Francisco, Newark residents have easy access to the benefits of "big city" life, while offering the comfort and safety of a small town atmosphere. Newark Unified School District is comprised of six (6) elementary schools, one (1) middle school, one (1) comprehensive high school, one (1) continuation high school, one (1) independent study school, and one (1) adult education center. Together they provide lifelong learning opportunities to all Newark residents. Although each school has its own individual approach to education, all of the schools maintain a shared commitment to providing students with a "world class education" based on a strong liberal arts foundation and centered on the district's core values, producing academically skilled and community-minded students with a wide array of post-high school educational and career options.

Mission Statement

The Newark Unified School District will inspire and educate all students to achieve their full potential and be responsible, respectful, and productive citizens.

Vision Statement

The Newark Unified School District, in partnership with the community, will be a model of world-class education that develops the unique abilities of every student.

District Local Control Accountability Plan Goals

1. Curriculum, Instruction, and Student Achievement (State Priorities 2, and 4)

The district will promote a culture of instructional excellence and continuous improvement that results in students achieving their full potential and graduating college and career ready.

2. Engagement and School Climate (State Priorities 3, 5, and 6)

The district will promote a culture of community and partnership among the parents, students, staff and NUSD community as a whole that results in an increase in parent involvement, student participation, and a positive school climate.

3. Conditions of Learning (State Priorities 1, 7, and 8)

The district will establish exceptional learning conditions and an environment that promotes trust, respect, and acceptance, and results in students and families feeling safe, welcomed and valued members of NUSD.

Core Values

Academic Excellence and Equity for All Students

We are committed to identifying and eliminating barriers to educational achievement in each and every one of our schools. With this purpose, we create policies and practices that are fair and just, and provide educational opportunities to ensure that every student, regardless of race, color, religion, gender, sexual orientation, marital status, age, national origin, disability, or economic status, meets our standards for achievement, participation, and growth.

Our schools are dedicated to teaching students to be involved, active learners who work hard, think critically and creatively, and communicate effectively.

We emphasize high expectations for all students, and support them to reach their full potential in all aspects of achievement, especially in academics, arts, sports, social skills and civic participation, all of which prepare students for success in their lives beyond high school.

Student Centered Learning

We value learning experiences, instructional approaches, and academic-support strategies that are intended to address the distinct learning needs, interests, aspirations, and cultural backgrounds of individual students and groups of students.

To accomplish this goal, schools, teachers, guidance counselors, and other educational specialists may employ a wide variety of educational methods, from modifying assignments and instructional strategies in the classroom to entirely redesigning the ways in which students are grouped and taught in a school.

Diversity

We see diversity as a strength and asset. We appreciate the differences between people and uniqueness of individuals.

Multicultural education, combined with an understanding of equity, is a key cornerstone of valuing diversity, and teaching all children and youth to become effective and participating members of a global, inclusive society.

Embracing Innovation

We believe a culture of innovation empowers children to realize they can change the world. Our community supports and values staying current on the latest thinking, trying new ways to reach students, and taking the initiative to develop and share best practices.

Shared Accountability

We take responsibility for all students and our individual and collective commitments. We emphasize the importance of growing from success and learning from failure.

Teamwork and Partnerships

We believe that developing and refining a team concept throughout the district matters. We value the role of all employees, stakeholders, and community partners in meeting the needs of all of our students.

Transparency

We conduct ourselves with openness and candor in all aspects of our work.

We seek feedback from all directions to achieve open communication and foster collaboration.
We offer constructive feedback to others that is timely, specific, and descriptive.
We are proactive in communicating outcomes - up, down, and across the entire organization.

Human Relations and Respect Mission Statement

Students, staff, parents and community members of the Newark Unified School District shall join together to create and sustain a safe, just and respectful learning environment where everyone will be treated with dignity, respect, fairness and equity.

Human Relations Standards

The District:

- shall promote positive human relations, value differences, and recognize similarities by learning, teaching and practicing acceptance, understanding, awareness and inclusion of all individuals within the school community.

- shall create learning opportunities for all individuals to develop empathy for those whose unique life experiences are different than their own.

- shall establish ongoing education, outreach and community action opportunities for students, staff, parents and community.

- shall provide for the inclusion of diversity education within the Pre-K-12 school curriculum; including, but not limited to, ethnicity, race, national origin, immigrant status, religion, gender, sexual orientation, language, age, sexual identity, physical or mental characteristic or ability, political affiliation, and marital or parental status.

- shall ensure the safety and security of all members of the school community by responding swiftly should demeaning or threatening comments or behavior occur, and providing resources and safe places at school where issues can be discussed and questions asked.

- shall encourage, develop and nurture collaborative relationships that provide ongoing community support to all students, families and staff.

(updated June 2022)

Newark Unified School District
2023-24 Proposed Budget Report
Executive Summary
June 15, 2023 Board Meeting (Adoption)

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.

Illustrated below is a summary of the proposed district budget and budget guidelines as provided by the Alameda County Office of Education (ACOE), Business and Administration Steering Committee (BASC) and School Services of California. The Proposed 2023-24 Proposed Budget Report also contains financial summaries, multi-year projections and detailed financial state SACS reports (Standardized Account Code Structure) relating to the estimated financial activity for 2023-24 through 2025-26 specific to the Newark Unified School District.

GOVERNOR'S MAY REVISE

On May 12, 2023 the Governor presented an overview of his revised State budget proposal which is commonly known as the May Revision. Highlights of the Governor's May Revision **proposals** include:

- 8.22% COLA (Cost of Living Adjustment) (increase from 8.13% in January proposal)
- Decrease of $1.8 billion in Arts, Music and Instructional Materials Discretionary Block Grant (approximately 50% less than original 2022-23 allocation)
- $2.5 billion reduction in the Learning Recovery Emergency Block Grant (approximately 32% less than the original 2022-23 allocation)

Now that Governor Newsom has released the May Revision, the Legislature can begin vetting his revised proposals and highlight their own budget priorities as they prepare to build and pass the 2023-24 State Budget by the June 15 constitutional deadline.

In the next couple of weeks, each house will have to approve their own version of the State Budget and then go to Budget Conference Committee where they will reconcile their differences and also work with the Newsom Administration on a budget agreement. Once the Legislature reaches a compromise on the 2023-24 State Budget Act, each house will need to approve the budget bill by June 15. The Governor will then have 12 days to sign the budget bill as presented, approve the budget bill with line-item reductions, or veto the budget bill and send it back to the Legislature.

2023-24 NEWARK UNIFIED SCHOOL DISTRICT PRIMARY BUDGET COMPONENTS AND ASSUMPTIONS

- Enrollment projected to be 4,945 (6 less than 2022-23)
- Average Daily Attendance (ADA) estimated at 4,549 (92% of enrollment)
- Funded ADA estimated at 5,032 (based on ADA relief formula; 298 less than 2022-23)
- LCFF COLA estimated at 8.22% based on the Governor's May Revision proposal.
- The District's estimated unduplicated pupil percentage for supplemental & concentration funding is estimated to be 52.5%
- Lottery revenue is estimated to be $170 per ADA for unrestricted purposes and $67 per ADA for restricted purposes.
- Mandated Cost Block Grant is $37.78 per K-8 ADA and $72.78 per 9-12 ADA.

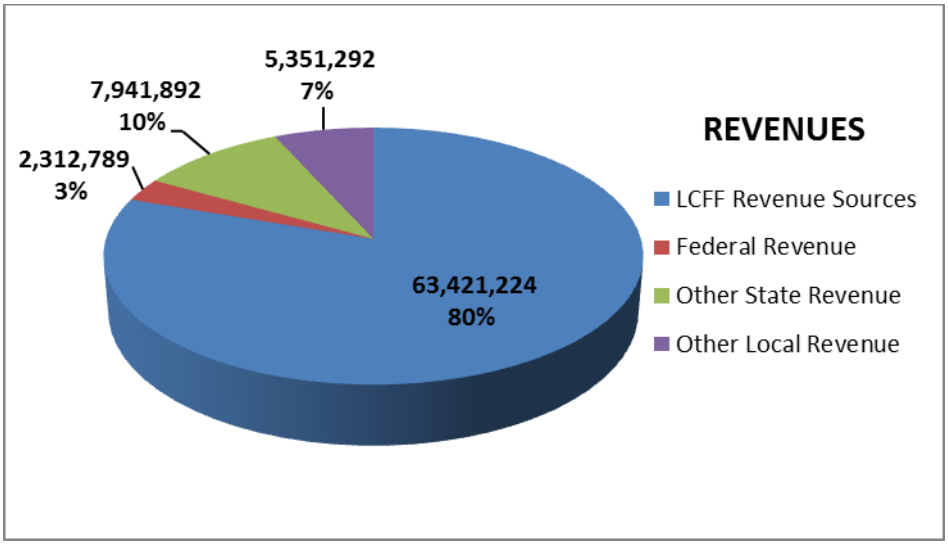
- ❖ Except as illustrated under Contributions to Restricted Programs, all federal and state restricted categorical programs are self-funded.
- ❖ Covid-19 related funds (i.e. Elementary and Secondary School Emergency Relief/ESSER) and the Arts, Music, and Instructional Materials Discretionary Block Grant are not included in revenues and expenditures. These funds will be incorporated into the budget after the 2022-23 Unaudited Actuals Report is completed and carryover amounts are determined.

GENERAL FUND

REVENUES

The District receives funding for its general operations from various sources. The projected total Unrestricted and Restricted revenues for 2023-24 are $79 million based on a projected enrollment of 4,945 and 5,032 Funded ADA. The Funded ADA is determined using the 2021-22 ADA relief formula and the higher of current year, prior year, or 3-year average P-2 ADA factor. A summary of the major funding sources is illustrated below:

Revenues 2023-24	22-23 Estimated Actuals			23-24 Proposed Budget			% Diff
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Total
LCFF Revenue Sources	62,897,124	387,887	63,285,011	63,034,499	386,725	63,421,224	0.2%
Federal Revenue	-	4,725,935	4,725,935	-	2,312,789	2,312,789	-51.1%
Other State Revenue	1,017,539	17,833,989	18,851,528	1,036,245	6,905,647	7,941,892	-57.9%
Other Local Revenue	1,397,861	6,242,342	7,640,203	494,115	4,857,177	5,351,292	-30.0%
Total	65,312,524	29,190,153	94,502,677	64,564,859	14,462,338	79,027,197	-16.4%



The main source of revenues for Newark Unified is from the state LCFF funds which represents 80% of the district's total revenues. The projected 2023-24 LCFF funds are $63.4 million. Of this amount, $63 million is Unrestricted and $386 thousand is Restricted.

Federal revenues include the Special Education Entitlement, Title I, Title III, and Title IV funding for a total of $2.3 million which is 3% of total revenues and 51% less than 2022-23 due to a reduction in ESSER funds.

Other State Revenues are $7.9 million which represents 10% of the district's total revenues. These revenues include Lottery, Mandated Cost reimbursements, Extended Learning Opportunities Program (ELOP), After School Education and Safety (ASES) grant and the STRS-on-behalf entry for a total of $7.9 million. The 2023-24 Other State Revenues is about 58% less than 2022-23 revenues mainly due to the Arts, Music, and Instructional Materials Discretionary Block Grant ($3.1M) and the Learning Recovery Emergency Block Grant ($6.2M). These revenues were recognized in 2022-23.

Other Local Revenues include local grants, interest income, and income from leases and rentals for a total of $5.35 million. Donations are also part of local revenues but they will be budgeted as they are received.

LOCAL CONTROL FUNDING FORMULA

The district's main source of funding comes from the state Local Control Funding Formula. This funding formula is based on the district's average daily attendance (ADA) not by enrollment. The district's ADA is a calculation determined by the average number of students that are in school and in attendance on a daily basis.

The 2022-23 State budget included a couple of solutions to address declining enrollment and the impact of lower attendance rates due to the COVID-19 pandemic. Funded ADA is now based on the greater of the current-year ADA, prior-year ADA, **or the average of three (3) prior years' ADA**. In addition, to provide relief from lower attendance rates due to COVID-19, school districts can use the higher of their 2019-20 or 2021-22 attendance yield (also known as the ADA to enrollment ratio). The District's 2023-24 Proposed Budget incorporates both the ADA relief and the adjusted funding formula. The projected Funded ADA for 2023-24 is 5,032.

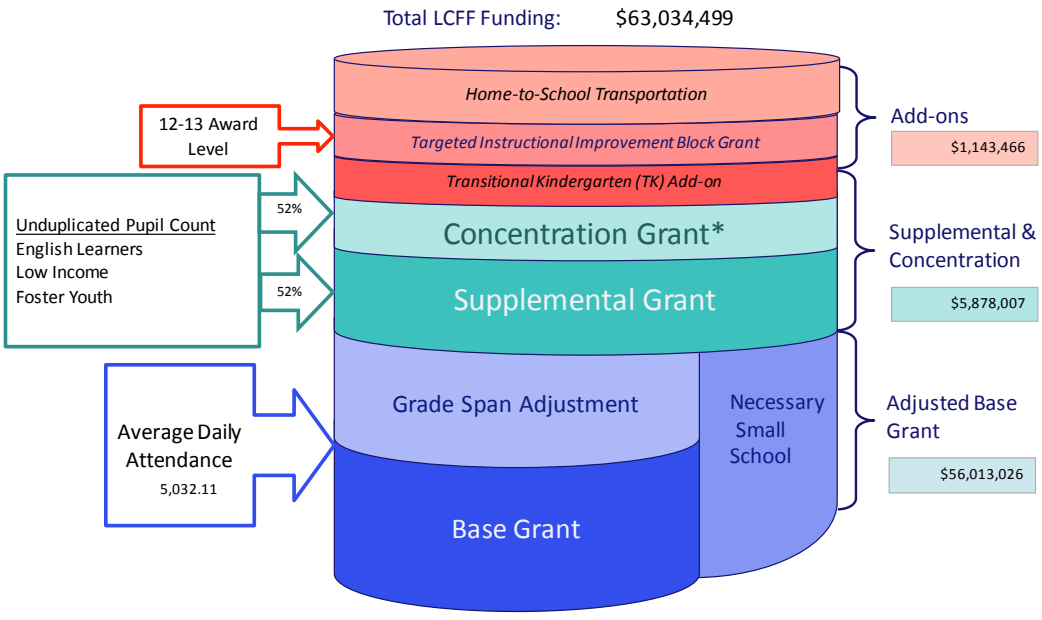
The 2023-24 LCFF funds include an 8.22% COLA. The total LCFF funding projected for 2023-24 is $63 million.

The components of the District's 2023-24 LCFF funding are as follows:

Description	Grades TK-3	Grades 4-6	Grades 7-8	Grades 9-12
2023-24 Base Grant per ADA	$9,919	$10,069	$10,367	$12,015
Grade Span Adjustment	$1,032	-	-	$312
Estimated Funded ADA (rounded)	1,584	1,067	729	1,652

Components of LCFF Entitlement

	2023-24			
Base Grant	$ 53,862,420		5,032.11	ADA
Grade Span Adjustment	$ 2,150,606		$ 56,013,026	Adjusted Base Grant
Supplemental Grant	$ 5,878,007	52%		
Concentration Grant	$ -	52%	$ 5,878,007	Supplemental & Concentration
Add-ons: Targeted Instructional Improvement Block Grant	$ 499,293			
Add-ons: Home-to-School Transportation	$ 336,706			
Add-ons: Small School District Bus Replacement Program	$ -		$ 1,143,466	Add-ons
Add-ons: Transitional Kindergarten	$ 307,467			
Total	$ 63,034,499		$ 63,034,499	



*Unduplicated Pupil Percentage must be above 55% to receive Concentration Grant funding

Supplemental and Concentration Grants

Education Code Section 42238.02 increases the LCFF base grant by a supplemental grant and a concentration grant. These are determined by the District's unduplicated count of pupils (UPC) who are eligible for free and reduced price meals, and/or who are classified as English Learners, or as Foster Youth. In order to receive Concentration Grant funds, the District must have over 55% of unduplicated count of pupils in these categories.

The Superintendent of Public Instruction will annually compute the percentage of unduplicated count using the criteria above, utilizing data reported through the California Longitudinal Pupil Achievement Data System (CALPADS). A pupil who is identified in more than one category will only be counted once in determining the unduplicated pupil count. This data is subject to annual review and validation by the county office of education and is subject to audit under the state audit guidelines.

The District projects a 52.5% unduplicated pupil count which is below the minimum 55% needed to receive Concentration Grant funds. The Supplemental Grant estimate is $5.9 million so the combined total of Supplemental and Concentration Grant funds is $5.9 million.

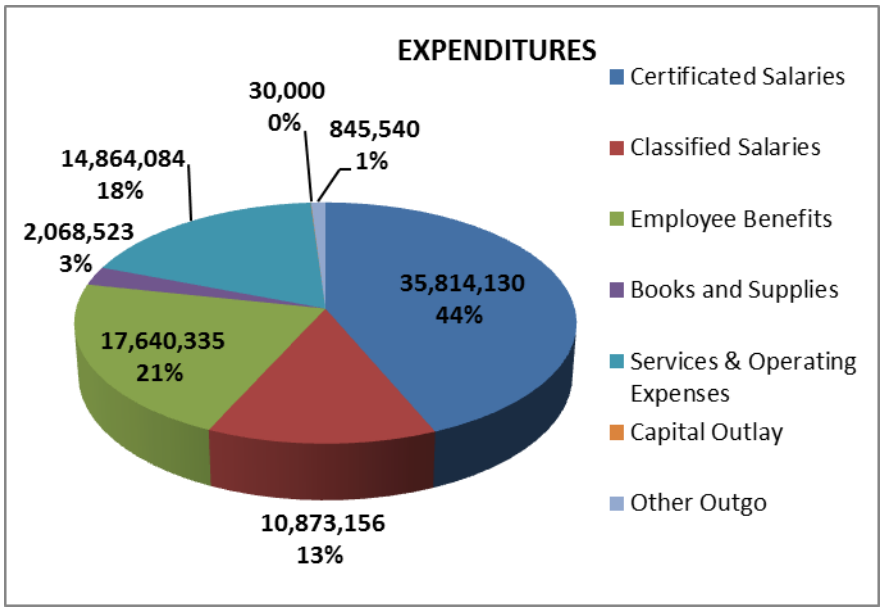
EXPENDITURES

The General Fund is used for the majority of the functions within the District. The total budgeted expenditures for 2023-24 are $82.1 million. Of this amount, $49.3 million is Unrestricted and $32.8 million is Restricted. As illustrated below, total salaries and benefits are $64.3 million which comprise approximately 78% of the total General Fund budget. The major changes in expenditures are from the Books and Supplies and Services and Other Operating Expenditures category due to a reduction in restricted one-time funds including ESSER, Arts/Music Discretionary Block Grant and LRE funds.

EXPENDITURES 23-24	22-23 Estimated Actuals			23-24 Proposed Budget			% Diff
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Total
Certificated Salaries	27,184,604	6,253,690	33,438,294	26,857,727	8,956,403	35,814,130	7.1%
Classified Salaries	6,020,871	3,975,280	9,996,151	6,026,474	4,846,682	10,873,156	8.8%
Employee Benefits	9,916,281	7,333,497	17,249,778	9,937,217	7,703,118	17,640,335	2.3%
Books and Supplies	1,853,871	4,522,539	6,376,410	1,025,726	1,042,797	2,068,523	-67.6%
Services & Operating Expenses	7,302,866	16,441,798	23,744,664	5,868,728	8,995,356	14,864,084	-37.4%
Capital Outlay	748,761	978,403	1,727,164	30,000	-	30,000	-98.3%
Other Outgo	(129,057)	995,363	866,306	(425,429)	1,270,969	845,540	-2.4%
Total Expenditures	52,898,197	40,500,570	93,398,767	49,320,443	32,815,325	82,135,768	-12.1%

Assumptions and factors used to project salaries and benefits are as follows:

Description	2022-23 2nd Interim	2023-24 Adopted Budget	Change
Salary Increase- All Employees	0%	6%	6%
Cerfificated FTEs	282.9	269.4	(13.5)
Classified FTEs	156.4	156.9	0.5
Management FTEs	45.3	44.3	(1.0)
Certificated Step & Column	1.57%	1.51%	-0.06%
Classified Step & Column	0.58%	1.20%	0.62%
Management Step & Column	1.01%	0.60%	-0.41%
STRS	19.10%	19.10%	0.00%
PERS	25.37%	26.68%	1.31%
Medicare (Certificated)	1.45%	1.45%	0.00%
Social Security (Classified)	6.20%	6.20%	0.00%
Workers Comp	2.06%	2.35%	0.29%
State Unemployment Ins	0.50%	0.05%	-0.45%
Retiree Benefits/OPEB	2.05%	2.05%	0.00%



CONTRIBUTIONS

The General Fund contributes $15.75 million to the Special Education program and the Routine Restricted Maintenance Account (RRMA). The contributions and transfers of unrestricted General Fund resources to these restricted programs are necessary to cover the restricted program expenditures in excess of revenue.

The district is required to contribute three percent (3%) of General Fund expenditures to the Routine Restricted Maintenance Account for maintenance and upkeep of district facilities.

Contributions to Special Education and RRMA	
Revenues	
Special Education	4,351,971
Expenditures	
Special Education	17,602,032
RRMA	2,500,000
Total Expenditures	20,102,032
Contribution from General Fund	**(15,750,061)**

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.

The creation of 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 will receive funds from the EPA based on its proportionate share of statewide general purpose funds. A corresponding reduction is made to its state aid funds.

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.

The EPA serves as an offset against Local Control Funding Formula (LCFF) general fund revenue. It does NOT provide additional revenue above the LCFF per ADA formula. The funds fluctuate at the recertification of each apportionment during the year. To ease the extra accounting and position control burden created by the up and down fluctuation of the EPA revenues, beginning with the 2015-2016 school year, the District began journaling teacher salaries and related benefits into the resource as needed to balance the resource against the unrestricted general fund rather than split-funding positions or moving positions in and out of the fund throughout the year. This practice will continue in 2023-24.

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.

EPA Funds 2023-24	
Revenue	1,006,422
Certificated Salaries	805,137
Benefits	201,285
Total Expenditures	1,006,422

FUND BALANCE AND RESERVES

As a result of the balance in the Public School System Stabilization Account the statutory limitation on school district reserves was triggered in the 2022-23 budget period. This continues to be in effect for the 2023-24 budget period, pursuant to Education Code (EC) section 42127.01(e).

The district reserve cap requires that a school district's adopted or revised budget shall not contain a combined assigned or unassigned ending general fund balance of more than 10 percent (10%) of those funds. Assigned and unassigned balances within the Special Reserve Fund for Other than Capital Outlay (Fund 17) is included within the 10 percent (10%) reserve cap.

Although the reserve cap is in effect, County Offices of Education continue to reinforce the need for reserves in excess of the 3% minimum reserve for economic uncertainty. The required (3%) reserve for economic uncertainty represents only a few weeks of payroll for most districts including Newark Unified. The Government Finance Officers Association (GFOA) recommends reserves, at minimum, equal to two months of average general fund operating expenditures, or about 17%. The Newark Unified School District Board of Education supports the GFOA recommended minimum reserve of 17% and adopted Resolution Number 2020.21-023 on March 18, 2021, Committing to Funding of Reserves for Economic Uncertainties to 17% of Total General Fund Expenditures. The Board committed to achieving the 17% reserve level by June 30, 2026. The district achieved the 17% minimum in June 2021.

In determining an appropriate level of reserves, districts should consider multiple external and local factors including but not limited to:

- State and federal economic forecasts and volatility
- Unknown impacts of federal tax reform on state revenue
- Forecasted revenue changes versus projected expenditure increases in budget and multiyear

projection years

- Ending balance impact of various district enrollment scenarios
- Cash flow requirements and the relationship between budgeted reserves and actual cash on hand
- Savings for future one-time planned expenditures
- Protection against unanticipated/unbudgeted expenditures
- Credit ratings and long-term borrowing costs

A prudent reserve affords districts and their governing boards time to thoughtfully identify and implement budget adjustments over time. Inadequate reserves force districts to react quickly, often causing significant disruption, sometimes unnecessarily, to student programs and employees.

SUMMARY

The district's 2023-24 General Fund projects a net decrease to the Unrestricted Fund Balance of $505 thousand resulting in a net ending fund balance of $15 million. Of this amount, $3.7 million is the reserve for economic uncertainties. Combined with Fund 17 Reserve for Economic Uncertainties of $2.4 million, the total reserve is $6 million which is 7% of total expenditures. The minimum required reserve is 3%. The Restricted Fund Balance has a net decrease of $2.6 million resulting in a net ending fund balance of $6.2 million

General Fund Summary 2023-24 Proposed Budget	Unrestricted	Restricted	Total
Revenues	64,564,859	14,462,338	79,027,197
Less: Expenditures	49,320,443	32,815,325	82,135,768
Surplus (Deficit)	15,244,416	(18,352,987)	(3,108,571)
Contributions	(15,750,061)	15,750,061	-
Net Increase/(Decrease) to Fund Balance	**(505,645)**	**(2,602,926)**	**(3,108,571)**
Fund Balance			
Beginning Fund Balance	15,480,558	8,834,855	24,315,413
Audit Adjustments	-	-	-
Net Increase/Decrease	(505,645)	(2,602,926)	(3,108,571)
Net Ending Fund Balance	**14,974,913**	**6,231,929**	**21,206,842**

The components of the Unrestricted Ending Fund Balance are as follows:

COMPONENTS OF ENDING FUND BALANCE- UNRESTRICTED	2022-23 Estimated Actuals	2023-24 PROPOSED BUDGET
Fund Balance		
Beginning Fund Balance	16,782,716	15,480,558
Audit Adjustments	(512,385)	-
Net Increase/Decrease	(789,773)	(505,645)
Net Ending Fund Balance	**15,480,558**	**14,974,913**
Nonspendable:		
Revolving Cash	24,998	24,998
Stores	194,383	194,383
Prepaid Items	3,329	-
Total Nonspendable	222,710	219,381
Committed Fund Balance:		
Facilities Improvements	4,000,000	4,000,000
Deferred Maintenance	2,000,000	2,000,000
Technology Refresh and Upgrades	1,120,000	1,120,000
Textbooks and Consumables	900,000	900,000
Furniture Replacement	1,000,000	1,000,000
Declining Enrollment & ADA Mitigation	700,000	700,000
Audit Findings (Pending Appeal)	657,876	657,876
Instructional Program Improvements	500,000	500,000
Strategies to Increase Enrollment	200,000	200,000
Total Commitment	11,077,876	11,077,876
Reserve for Economic Uncertainties	4,179,972	3,677,656
Total Components of Ending Fund Balance	**15,480,558**	**14,974,913**

FUND SUMMARIES

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

Fund Summaries	Fund	Beginning Fund Balance	Revenues	Expenditures	Surplus/Deficit	Ending Fund Balance
General Fund	01	24,315,414	79,027,197	82,135,768	(3,108,571)	21,206,843
Adult Education	11	57,661	287,376	257,225	30,151	87,812
Child Development	12	517,938	150,000	305,806	(155,806)	362,132
Cafeteria Fund	13	2,664,130	3,721,826	3,512,262	209,564	2,873,694
Special Reserves For Emergency	17	2,343,307	20,000	-	20,000	2,363,307
Building Fund (Measure G)	21	10,830	-	4,325	(4,325)	6,505
Capital Facilities Fund	25	12,533,499	1,150,000	7,630,949	(6,480,949)	6,052,550
Special Reserves for Capital Outlay	40	8,210,217	90,000	541,995	(451,995)	7,758,222
Bond Interest & Redemption Fund	51	9,487,936	10,470,666	10,560,576	(89,910)	9,398,026
Self Insurance Fund	67	4,577,185	1,527,278	1,487,290	39,988	4,617,173

MULTI-YEAR PROJECTION (MYP) AND ASSUMPTIONS

General Planning Factors:

Illustrated below are the latest planning factors used to incorporate into the 2023-24 budget and the multi-year projection based on the Governor's May Revision:

	Fiscal Year			
Planning Factor	**2022-23**	**2023-24**	**2024-25**	**2025-26**
LCFF: **COLA (Statutory)**	6.56%	8.22%	3.94%	3.29%
STRS Employer Rates	19.10%	19.10%	19.10%	19.10%
PERS Employer Rates	25.37%	26.68%	27.70%	28.30%
Lottery – Unrestricted per ADA	$170	$170	$170	$170
Lottery – Prop. 20 per ADA	$67	$67	$67	$67
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
Routine Restricted Maintenance Account GF = Percentage of total general fund expenditures & financing uses Flexibility for calculation to exclude STRS and PERS on behalf payments.	3%	3%	3%	3%

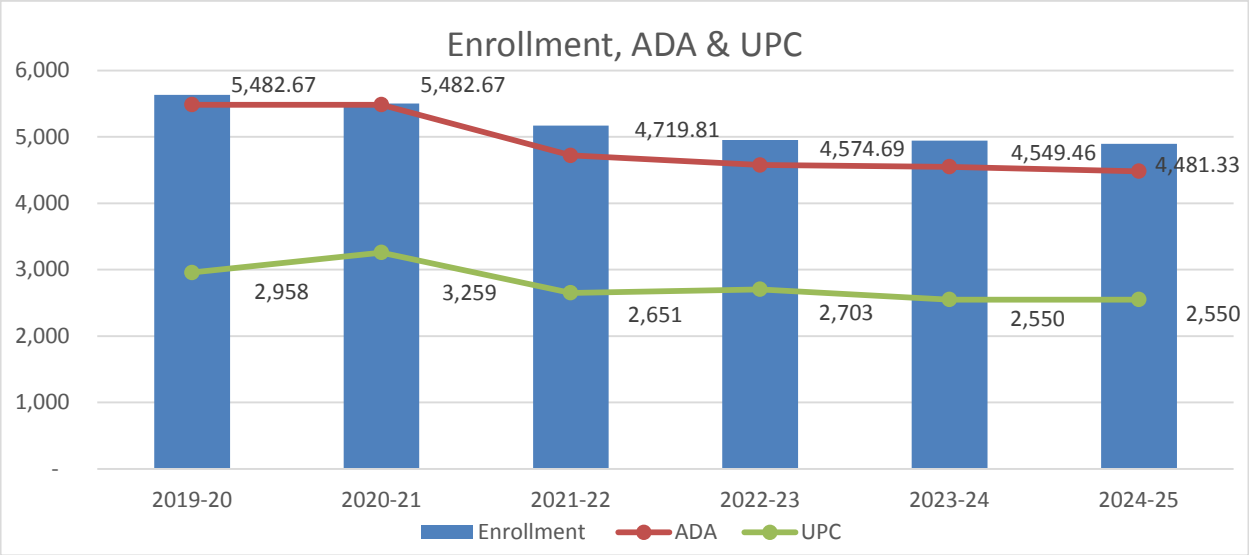
Various aspects of the planning factors illustrated above will be further discussed below with the District's specific revenue and expenditure assumptions.

MYP REVENUE ASSUMPTIONS

Per enrollment trends, the District continues to anticipate declining enrollment. The Local Control Funding Formula is based on the Governor's May Revise **proposal** which includes an 8.22% COLA for 2023-24. The projected COLA for 2024-25 is 3.94% and 3.29% for 2025-26. Unrestricted local revenue and the mandated block grant are estimated to remain relatively constant for next year and the subsequent years, with donations and grants budgeted as received. State revenue including lottery funds are projected at the same rate per ADA as the 2022-23 fiscal year.

The District's ADA and enrollment projections are as follows:

2023-24 ADA & ENROLLMENT PROJECTIONS- Proposed Budget Final Adoption				
YEAR	**ENROLLMENT**	**P-2 ADA**	**ADA TO ENROLLMENT RATIO**	**FUNDED ADA**
2019-20	5,631	5,483	97.4%	5,558
2020-21	5,503	5,483	99.6%	5,483
2021-22	5,167	4,720	91.3%	5,483
2022-23	4,951	4,575	92.4%	5,330
2023-24	**4,945**	**4,549**	**92.0%**	**5,032**
2024-25	4,871	4,481	92.0%	4,722
2025-26	4,898	4,506	92.0%	4,539



MYP EXPENDITURE ASSUMPTIONS

Certificated step and column costs are expected to increase by 1.51% each year and 1.2% for Classified employees. The ratified agreements with the teachers' bargaining unit and the classified unit are included in the budgeted salaries and benefits. The 2023-24 salaries include a 6% cost of living increase.

STRS AND PERS ASSUMPTIONS

The Governor did not propose any new funding for the California State Teachers' Retirement System (CalSTRS) or the California Public Employees' Retirement System (CalPERS). The CalSTRS and CalPERS rates for employer contributions are as follows:

Description	2022-23	2023-24	2024-25	2025-26
STRS	19.10%	19.10%	19.10%	19.10%
PERS	25.37%	26.68%	27.70%	28.30%

BOOKS AND SUPPLIES, SERVICES, OTHER OPERATING EXPENDITURES AND CAPITAL OUTLAY

Unrestricted supplies and operating expenditures are estimated to remain stable. Capital outlay and other outgo are estimated to remain relatively constant.

MULTI-YEAR PROJECTION-UNRESTRICTED FUNDS

The following is the multi-year projection for the **Unrestricted** General Fund based on the assumptions outlined above:

MULTI-YEAR PROJECTION UNRESTRICTED	2022-23	2023-24	2024-25	2025-26
REVENUES				
LCFF Revenue Sources	62,897,124	63,034,499	61,592,557	61,039,379
Federal Revenue	-	-	-	-
Other State Revenue	1,017,539	1,036,245	1,036,245	1,036,245
Other Local Revenue	1,397,861	494,115	494,115	494,115
TOTAL REVENUES	**65,312,524**	**64,564,859**	**63,122,917**	**62,569,739**
EXPENDITURES				
Certificated Salaries	27,184,604	26,857,727	29,611,107	30,659,400
Classified Salaries	6,020,871	6,026,474	6,743,187	6,960,587
Employee Benefits	9,916,281	9,937,217	10,521,263	10,592,261
Books and Supplies	1,853,871	1,025,726	1,025,726	1,025,726
Services & Operating Expenses	7,302,866	5,868,728	5,862,878	5,862,878
Capital Outlay	748,761	30,000	-	-
Other Outgo	977,859	979,359	979,359	979,359
Transfer of Indirect Cost	(1,106,916)	(1,404,788)	(1,404,788)	(1,404,788)
TOTAL EXPENDITURES	**52,898,197**	**49,320,443**	**53,338,732**	**54,675,423**
Revenues Less Expenditures	12,414,327	15,244,416	9,784,185	7,894,316
CONTRIBUTIONS	**(13,204,100)**	**(15,750,061)**	**(15,750,061)**	**(15,750,061)**
NET SURPLUS/(DEFICIT)	**(789,773)**	**(505,645)**	**(5,965,876)**	**(7,855,745)**

MULTI-YEAR ESTIMATED ENDING FUND BALANCES- UNRESTRICTED FUNDS

For the 2023-24 Proposed Budget, the District estimates that the Unrestricted General Fund is projected to end with a deficit of $500 thousand resulting in an ending Unrestricted General Fund balance of approximately $15 million.

In the first subsequent year, 2024-25, the District estimates that the Unrestricted General Fund is projected to end with a deficit of $6 million resulting in an ending Unrestricted General Fund balance of $9 million. In the second subsequent year, 2025-26, the projected ending fund balance will be $1.2 million.

The Reserve for Economic Uncertainties will be 7% for 2023-24, 5% for 2024-25 and 3% in 2025-26. The minimum required reserve is 3%; however, the Government Financial Officers Association (GFOA) recommends a prudent reserve of 17%, representing two months' average payroll. Maintaining a reserve higher than the minimum required by state standards provides a safeguard for districts to be prepared for a future downturn in the economy, in funding, or unanticipated enrollment trends.

A summary of the District's ending fund balance in the Unrestricted General Fund is illustrated below:

FUND BALANCE & RESERVES-UNRESTRICTED	2022-23	2023-24	2024-25	2025-26
Beginning Fund Balance	16,782,716	15,480,558	14,974,913	9,009,037
Audit Adjustments	(512,385)	-	-	-
Net Increase/Decrease	(789,773)	(505,645)	(5,965,876)	(7,855,745)
Net Ending Fund Balance	**15,480,558**	**14,974,913**	**9,009,037**	**1,153,292**
COMPONENTS OF ENDING FUND BALANCE				
Nonspendable:				
Revolving Cash	24,998	24,998	24,998	24,998
Stores	194,383	194,383	194,383	194,383
Prepaid Items	3,329	-	-	-
Total Nonspendable	222,710	219,381	219,381	219,381
Committed Fund Balance:				
Facilities Improvements	4,000,000	4,000,000	4,000,000	
Deferred Maintenance	2,000,000	2,000,000		
Technology Refresh and Upgrades	1,120,000	1,120,000	1,120,000	
Textbooks and Consumables	900,000	900,000	900,000	25,000
Furniture Replacement	1,000,000	1,000,000		
Declining Enrollment & ADA Mitigation	700,000	700,000	700,000	
Audit Findings (Pending Appeal)	657,876	657,876		
Instructional Program Improvements	500,000	500,000	500,000	500,000
Strategies to Increase Enrollment	200,000	200,000		
Total Commitment	11,077,876	11,077,876	7,220,000	525,000
Reserve for Economic Uncertainties	4,179,972	3,677,656	1,569,656	408,911
Total Components of Ending Fund Balance	**15,480,558**	**14,974,913**	**9,009,037**	**1,153,292**
Reserves:				
Reserve for Economic Uncertainties	4,179,972	3,677,656	1,569,656	408,911
Fund 17 Reserves	2,343,307	2,363,307	2,363,307	2,363,307
Total Reserves	6,523,279	6,040,963	3,932,963	2,772,218
% of Total Expenditures	**7%**	**7%**	**5%**	**3%**

CONCLUSION AND NEXT STEPS

The proposed budget and multi-year projections indicate that the District will be able to meet its financial obligations for the current budget year and in the subsequent two years with the minimum required 3% reserve for economic uncertainties. In order to balance the 2023-24 Proposed Budget, the following reductions to the Unrestricted General Fund were implemented:

Description	Savings/Reduction
Certificated Salaries	326,877
Books & Supplies	828,145
Services & Other Operating Expenditures	1,439,988
Capital Outlay	718,761
Total	3,313,771

Although the district is able to meet the 3% minimum required reserve in the multi-year projection, the budget projections in the two subsequent years indicate deficits of $6 million and $8 million in

Unrestricted Funds. A Resolution will be presented to the Board committing to implementing budget balancing solutions for the 2024-25 and 2025-26 fiscal years. The work to develop a plan and determine solutions will start in the 2023-24 fiscal year. **The Superintendent will convene a stakeholder Budget Taskforce to undertake the important work of recommending strategies for revenue enhancement and expenditure reduction to ensure fiscal stability and to address the structural deficit.** The solutions may include, but not be limited to, reductions in certificated and classified positions due to declining enrollment, reductions in materials and supplies, and efforts to increase attendance (ADA) and unduplicated pupil percentage to qualify for LCFF Concentration funds.

While we await the Governor and the Legislature to enact the final State budget, the District needs to be aware that some of the assumptions made in the multi-year projection based on the Governor's May Revise proposals may change. The District will have 45 days after the Governor signs the budget to make public any material changes to the adopted budget.

I would like to acknowledge and thank the District staff, including the School Principals and the Business Services staff, especially Kim Lola, Director of Fiscal Services, and Tracy Blincoe, Budget and Position Manager, for their efforts and contributions to the development of the 2023-24 Proposed Budget Report.

Respectfully,

Marie dela Cruz
Chief Business Official
Newark Unified School District
Alameda County, CA

2023-24 Proposed Budget
Board Meeting June 15, 2023

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	62,897,124.00	387,887.00	63,285,011.00	63,034,499.00	386,725.00	63,421,224.00	0.2%
2) Federal Revenue		8100-8299	0.00	4,725,935.00	4,725,935.00	0.00	2,312,789.00	2,312,789.00	-51.1%
3) Other State Revenue		8300-8599	1,017,539.00	17,833,989.00	18,851,528.00	1,036,245.00	6,905,647.00	7,941,892.00	-57.9%
4) Other Local Revenue		8600-8799	1,397,861.00	6,242,342.00	7,640,203.00	494,115.00	4,857,177.00	5,351,292.00	-30.0%
5) TOTAL, REVENUES			65,312,524.00	29,190,153.00	94,502,677.00	64,564,859.00	14,462,338.00	79,027,197.00	-16.4%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	27,184,604.00	6,247,027.00	33,431,631.00	26,857,727.00	8,956,403.00	35,814,130.00	7.1%
2) Classified Salaries		2000-2999	6,020,871.00	3,975,280.50	9,996,151.50	6,026,474.00	4,846,682.00	10,873,156.00	8.8%
3) Employee Benefits		3000-3999	9,916,281.00	7,331,783.00	17,248,064.00	9,937,217.00	7,703,118.00	17,640,335.00	2.3%
4) Books and Supplies		4000-4999	1,853,871.00	4,522,539.00	6,376,410.00	1,025,726.00	1,042,797.00	2,068,523.00	-67.6%
5) Services and Other Operating Expenditures		5000-5999	7,302,866.00	16,450,175.00	23,753,041.00	5,868,728.00	8,995,356.00	14,864,084.00	-37.4%
6) Capital Outlay		6000-6999	748,761.00	978,403.00	1,727,164.00	30,000.00	0.00	30,000.00	-98.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	977,859.00	0.00	977,859.00	979,359.00	0.00	979,359.00	0.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,106,916.00)	995,363.00	(111,553.00)	(1,404,788.00)	1,270,969.00	(133,819.00)	20.0%
9) TOTAL, EXPENDITURES			52,898,197.00	40,500,570.50	93,398,767.50	49,320,443.00	32,815,325.00	82,135,768.00	-12.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			12,414,327.00	(11,310,417.50)	1,103,909.50	15,244,416.00	(18,352,987.00)	(3,108,571.00)	-381.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(13,204,100.00)	13,204,100.00	0.00	(15,750,061.00)	15,750,061.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(13,204,100.00)	13,204,100.00	0.00	(15,750,061.00)	15,750,061.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(789,773.00)	1,893,682.50	1,103,909.50	(505,645.00)	(2,602,926.00)	(3,108,571.00)	-381.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	16,782,716.00	6,941,173.00	23,723,889.00	15,480,558.00	8,834,855.50	24,315,413.50	2.5%
b) Audit Adjustments		9793	(512,385.00)	0.00	(512,385.00)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			16,270,331.00	6,941,173.00	23,211,504.00	15,480,558.00	8,834,855.50	24,315,413.50	4.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,270,331.00	6,941,173.00	23,211,504.00	15,480,558.00	8,834,855.50	24,315,413.50	4.8%
2) Ending Balance, June 30 (E + F1e)			15,480,558.00	8,834,855.50	24,315,413.50	14,974,913.00	6,231,929.50	21,206,842.50	-12.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	24,998.20	0.00	24,998.20	24,998.00	0.00	24,998.00	0.0%
Stores		9712	194,382.91	0.00	194,382.91	194,383.00	0.00	194,383.00	0.0%
Prepaid Items		9713	3,328.52	0.00	3,328.52	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	8,834,855.50	8,834,855.50	0.00	6,231,929.50	6,231,929.50	-29.5%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	11,077,876.00	0.00	11,077,876.00	11,077,876.00	0.00	11,077,876.00	0.0%
Facilities Improvements	*0000*	*9760*	*4,000,000.00*		*4,000,000.00*			*0.00*	
Deferred Maintenance	*0000*	*9760*	*2,000,000.00*		*2,000,000.00*			*0.00*	
Technology Refresh and Upgrades	*0000*	*9760*	*1,120,000.00*		*1,120,000.00*			*0.00*	
Textbooks and Consumables	*0000*	*9760*	*900,000.00*		*900,000.00*			*0.00*	
Furniture Replacement	*0000*	*9760*	*1,000,000.00*		*1,000,000.00*			*0.00*	
Declining Enrollment & ADA Mitigation	*0000*	*9760*	*700,000.00*		*700,000.00*			*0.00*	
Audit Findings (Pending Appeal)	*0000*	*9760*	*657,876.00*		*657,876.00*			*0.00*	
Instructional Program Improvements	*0000*	*9760*	*500,000.00*		*500,000.00*			*0.00*	
Strategies to Increase Enrollment	*0000*	*9760*	*200,000.00*		*200,000.00*			*0.00*	
Facilities Improvements	*0000*	*9760*			*0.00*	*4,000,000.00*		*4,000,000.00*	
Deferred Maintenance	*0000*	*9760*			*0.00*	*2,000,000.00*		*2,000,000.00*	
Technology Refresh & Upgrades	*0000*	*9760*			*0.00*	*1,120,000.00*		*1,120,000.00*	
Textbooks and Consumables	*0000*	*9760*			*0.00*	*900,000.00*		*900,000.00*	
Furniture Replacement	*0000*	*9760*			*0.00*	*1,000,000.00*		*1,000,000.00*	
Declining Enrollment & ADA Mitigation	*0000*	*9760*			*0.00*	*700,000.00*		*700,000.00*	
Audit Findings (Pending Appeal)	*0000*	*9760*			*0.00*	*657,876.00*		*657,876.00*	
Instructional Program Improvements	*0000*	*9760*			*0.00*	*500,000.00*		*500,000.00*	
Strategies to Increase Enrollment	*0000*	*9760*			*0.00*	*200,000.00*		*200,000.00*	
d) Assigned									

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
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	4,179,972.37	0.00	4,179,972.37	3,677,656.00	0.00	3,677,656.00	-12.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	29,984,093.54	2,762,956.22	32,747,049.76				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	85,693.11	408,243.90	493,937.01				
c) in Revolving Cash Account		9130	24,998.20	0.00	24,998.20				
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	20,475.77	180,250.00	200,725.77				
4) Due from Grantor Government		9290	1,297,088.84	235,431.55	1,532,520.39				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	194,382.91	0.00	194,382.91				
7) Prepaid Expenditures		9330	3,328.52	0.00	3,328.52				
8) Other Current Assets		9340	222.22	0.00	222.22				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			31,610,283.11	3,586,881.67	35,197,164.78				
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	1,904,742.96	0.00	1,904,742.96				
2) Due to Grantor Governments		9590	0.00	10,672.00	10,672.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	3.68	0.00	3.68				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			1,904,746.64	10,672.00	1,915,418.64				
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)			29,705,536.47	3,576,209.67	33,281,746.14				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	25,402,991.00	0.00	25,402,991.00	26,469,661.00	0.00	26,469,661.00	4.2%
Education Protection Account State Aid - Current Year		8012	1,948,529.00	0.00	1,948,529.00	1,006,422.00	0.00	1,006,422.00	-48.3%
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	126,037.00	0.00	126,037.00	100,000.00	0.00	100,000.00	-20.7%
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	25,040,915.00	0.00	25,040,915.00	25,040,915.00	0.00	25,040,915.00	0.0%
Unsecured Roll Taxes		8042	1,327,638.00	0.00	1,327,638.00	1,327,638.00	0.00	1,327,638.00	0.0%
Prior Years' Taxes		8043	(38,849.00)	0.00	(38,849.00)	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	282,891.00	0.00	282,891.00	282,891.00	0.00	282,891.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	7,340,238.00	0.00	7,340,238.00	7,340,238.00	0.00	7,340,238.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,466,734.00	0.00	1,466,734.00	1,466,734.00	0.00	1,466,734.00	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			62,897,124.00	0.00	62,897,124.00	63,034,499.00	0.00	63,034,499.00	0.2%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	387,887.00	387,887.00	0.00	386,725.00	386,725.00	-0.3%

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)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			62,897,124.00	387,887.00	63,285,011.00	63,034,499.00	386,725.00	63,421,224.00	0.2%
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	961,177.00	961,177.00	0.00	965,117.00	965,117.00	0.4%
Special Education Discretionary Grants		8182	0.00	106,438.00	106,438.00	0.00	106,261.00	106,261.00	-0.2%
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		608,131.00	608,131.00		607,180.00	607,180.00	-0.2%
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		228,297.00	228,297.00		197,622.00	197,622.00	-13.4%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290		196,322.00	196,322.00		141,700.00	141,700.00	-27.8%
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		652,536.00	652,536.00		260,109.00	260,109.00	-60.1%
Career and Technical Education	3500-3599	8290		34,800.00	34,800.00		34,800.00	34,800.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	1,938,234.00	1,938,234.00	0.00	0.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			0.00	4,725,935.00	4,725,935.00	0.00	2,312,789.00	2,312,789.00	-51.1%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	441,639.00	441,639.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	213,973.00	0.00	213,973.00	223,206.00	0.00	223,206.00	4.3%
Lottery - Unrestricted and Instructional Materials		8560	803,566.00	320,440.00	1,124,006.00	813,039.00	320,433.00	1,133,472.00	0.8%
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		407,169.00	407,169.00		407,000.00	407,000.00	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		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	16,664,741.00	16,664,741.00	0.00	6,178,214.00	6,178,214.00	-62.9%
TOTAL, OTHER STATE REVENUE			1,017,539.00	17,833,989.00	18,851,528.00	1,036,245.00	6,905,647.00	7,941,892.00	-57.9%
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	563,783.00	563,783.00	0.00	100,000.00	100,000.00	-82.3%

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)	
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	300,000.00	0.00	300,000.00	145,000.00	0.00	145,000.00	-51.7%
Interest		8660	140,000.00	0.00	140,000.00	140,000.00	0.00	140,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	512,385.00	0.00	512,385.00	0.00	0.00	0.00	-100.0%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	445,476.00	1,772,261.00	2,217,737.00	209,115.00	791,931.00	1,001,046.00	-54.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		3,906,298.00	3,906,298.00		3,965,246.00	3,965,246.00	1.5%
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			1,397,861.00	6,242,342.00	7,640,203.00	494,115.00	4,857,177.00	5,351,292.00	-30.0%
TOTAL, REVENUES			65,312,524.00	29,190,153.00	94,502,677.00	64,564,859.00	14,462,338.00	79,027,197.00	-16.4%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	23,317,889.00	4,676,127.00	27,994,016.00	22,404,070.00	5,986,290.00	28,390,360.00	1.4%
Certificated Pupil Support Salaries		1200	812,294.00	590,512.00	1,402,806.00	1,288,254.00	1,766,974.00	3,055,228.00	117.8%
Certificated Supervisors' and Administrators' Salaries		1300	3,041,106.00	853,755.00	3,894,861.00	3,165,403.00	960,474.00	4,125,877.00	5.9%
Other Certificated Salaries		1900	13,315.00	126,633.00	139,948.00	0.00	242,665.00	242,665.00	73.4%
TOTAL, CERTIFICATED SALARIES			27,184,604.00	6,247,027.00	33,431,631.00	26,857,727.00	8,956,403.00	35,814,130.00	7.1%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	280,408.00	1,521,710.00	1,802,118.00	433,227.00	2,231,451.00	2,664,678.00	47.9%
Classified Support Salaries		2200	2,044,954.00	1,715,468.50	3,760,422.50	2,035,908.00	2,011,973.00	4,047,881.00	7.6%
Classified Supervisors' and Administrators' Salaries		2300	1,081,837.00	368,603.00	1,450,440.00	963,170.00	289,764.00	1,252,934.00	-13.6%
Clerical, Technical and Office Salaries		2400	2,405,178.00	325,814.00	2,730,992.00	2,502,071.00	275,294.00	2,777,365.00	1.7%
Other Classified Salaries		2900	208,494.00	43,685.00	252,179.00	92,098.00	38,200.00	130,298.00	-48.3%
TOTAL, CLASSIFIED SALARIES			6,020,871.00	3,975,280.50	9,996,151.50	6,026,474.00	4,846,682.00	10,873,156.00	8.8%
EMPLOYEE BENEFITS									
STRS		3101-3102	4,983,067.00	4,835,333.00	9,818,400.00	5,066,229.00	4,699,272.00	9,765,501.00	-0.5%
PERS		3201-3202	1,479,935.00	976,730.00	2,456,665.00	1,593,049.00	1,286,713.00	2,879,762.00	17.2%
OASDI/Medicare/Alternative		3301-3302	835,742.00	389,099.00	1,224,841.00	840,495.00	495,056.00	1,335,551.00	9.0%
Health and Welfare Benefits		3401-3402	988,190.00	639,586.00	1,627,776.00	965,926.00	615,046.00	1,580,972.00	-2.9%
Unemployment Insurance		3501-3502	188,757.00	51,970.00	240,727.00	25,910.00	8,031.00	33,941.00	-85.9%
Workers' Compensation		3601-3602	742,288.00	228,974.00	971,262.00	773,081.00	319,512.00	1,092,593.00	12.5%
OPEB, Allocated		3701-3702	678,302.00	210,091.00	888,393.00	672,527.00	279,488.00	952,015.00	7.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	20,000.00	0.00	20,000.00	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			9,916,281.00	7,331,783.00	17,248,064.00	9,937,217.00	7,703,118.00	17,640,335.00	2.3%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	109,132.00	827,737.00	936,869.00	0.00	102,046.00	102,046.00	-89.1%
Books and Other Reference Materials		4200	194,393.00	22,875.00	217,268.00	11,000.00	0.00	11,000.00	-94.9%

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
Materials and Supplies		4300	1,349,022.00	3,364,814.00	4,713,836.00	918,026.00	904,989.00	1,823,015.00	-61.3%
Noncapitalized Equipment		4400	201,324.00	307,113.00	508,437.00	96,700.00	35,762.00	132,462.00	-73.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,853,871.00	4,522,539.00	6,376,410.00	1,025,726.00	1,042,797.00	2,068,523.00	-67.6%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	235,000.00	10,617,788.00	10,852,788.00	276,466.00	4,959,592.00	5,236,058.00	-51.8%
Travel and Conferences		5200	126,300.00	21,895.00	148,195.00	88,250.00	30,292.00	118,542.00	-20.0%
Dues and Memberships		5300	48,096.00	265.00	48,361.00	40,688.00	1,500.00	42,188.00	-12.8%
Insurance		5400 - 5450	705,127.00	168,531.00	873,658.00	695,278.00	0.00	695,278.00	-20.4%
Operations and Housekeeping Services		5500	2,566,652.00	7,898.00	2,574,550.00	2,566,280.00	8,000.00	2,574,280.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	399,970.00	1,152,658.00	1,552,628.00	633,464.00	540,760.00	1,174,224.00	-24.4%
Transfers of Direct Costs		5710	(145,990.00)	145,990.00	0.00	(177,492.00)	177,492.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	4,540.00	108,563.00	113,103.00	(6,950.00)	110,600.00	103,650.00	-8.4%
Professional/Consulting Services and Operating Expenditures		5800	2,963,335.00	4,210,972.00	7,174,307.00	1,363,314.00	3,153,265.00	4,516,579.00	-37.0%
Communications		5900	399,836.00	15,615.00	415,451.00	389,430.00	13,855.00	403,285.00	-2.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,302,866.00	16,450,175.00	23,753,041.00	5,868,728.00	8,995,356.00	14,864,084.00	-37.4%
CAPITAL OUTLAY									
Land		6100	256,938.00	2,250.00	259,188.00	0.00	0.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	878,049.00	878,049.00	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	264,547.00	39,584.00	304,131.00	30,000.00	0.00	30,000.00	-90.1%
Equipment Replacement		6500	227,276.00	58,520.00	285,796.00	0.00	0.00	0.00	-100.0%
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			748,761.00	978,403.00	1,727,164.00	30,000.00	0.00	30,000.00	-98.3%
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	8,500.00	0.00	8,500.00	10,000.00	0.00	10,000.00	17.6%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	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	969,359.00	0.00	969,359.00	969,359.00	0.00	969,359.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			977,859.00	0.00	977,859.00	979,359.00	0.00	979,359.00	0.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(995,363.00)	995,363.00	0.00	(1,270,969.00)	1,270,969.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(111,553.00)	0.00	(111,553.00)	(133,819.00)	0.00	(133,819.00)	20.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,106,916.00)	995,363.00	(111,553.00)	(1,404,788.00)	1,270,969.00	(133,819.00)	20.0%
TOTAL, EXPENDITURES			52,898,197.00	40,500,570.50	93,398,767.50	49,320,443.00	32,815,325.00	82,135,768.00	-12.1%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									

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
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(13,204,100.00)	13,204,100.00	0.00	(15,750,061.00)	15,750,061.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(13,204,100.00)	13,204,100.00	0.00	(15,750,061.00)	15,750,061.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(13,204,100.00)	13,204,100.00	0.00	(15,750,061.00)	15,750,061.00	0.00	0.0%

Description	Function 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	62,897,124.00	387,887.00	63,285,011.00	63,034,499.00	386,725.00	63,421,224.00	0.2%
2) Federal Revenue		8100-8299	0.00	4,725,935.00	4,725,935.00	0.00	2,312,789.00	2,312,789.00	-51.1%
3) Other State Revenue		8300-8599	1,017,539.00	17,833,989.00	18,851,528.00	1,036,245.00	6,905,647.00	7,941,892.00	-57.9%
4) Other Local Revenue		8600-8799	1,397,861.00	6,242,342.00	7,640,203.00	494,115.00	4,857,177.00	5,351,292.00	-30.0%
5) TOTAL, REVENUES			65,312,524.00	29,190,153.00	94,502,677.00	64,564,859.00	14,462,338.00	79,027,197.00	-16.4%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		31,398,758.00	23,122,352.00	54,521,110.00	28,943,626.00	17,777,051.00	46,720,677.00	-14.3%
2) Instruction - Related Services	2000-2999		5,290,320.00	3,908,983.00	9,199,303.00	5,457,133.00	3,466,604.00	8,923,737.00	-3.0%
3) Pupil Services	3000-3999		2,067,078.00	6,908,223.50	8,975,301.50	2,512,854.00	7,065,117.00	9,577,971.00	6.7%
4) Ancillary Services	4000-4999		571,286.00	30,374.00	601,660.00	592,652.00	623,252.00	1,215,904.00	102.1%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		7,313.00	0.00	7,313.00	10,000.00	0.00	10,000.00	36.7%
7) General Administration	7000-7999		5,179,596.00	1,837,570.00	7,017,166.00	4,248,063.00	1,311,914.00	5,559,977.00	-20.8%
8) Plant Services	8000-8999		7,405,987.00	4,693,068.00	12,099,055.00	6,576,756.00	2,571,387.00	9,148,143.00	-24.4%
9) Other Outgo	9000-9999	Except 7600-7699	977,859.00	0.00	977,859.00	979,359.00	0.00	979,359.00	0.2%
10) TOTAL, EXPENDITURES			52,898,197.00	40,500,570.50	93,398,767.50	49,320,443.00	32,815,325.00	82,135,768.00	-12.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			12,414,327.00	(11,310,417.50)	1,103,909.50	15,244,416.00	(18,352,987.00)	(3,108,571.00)	-381.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(13,204,100.00)	13,204,100.00	0.00	(15,750,061.00)	15,750,061.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(13,204,100.00)	13,204,100.00	0.00	(15,750,061.00)	15,750,061.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(789,773.00)	1,893,682.50	1,103,909.50	(505,645.00)	(2,602,926.00)	(3,108,571.00)	-381.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	16,782,716.00	6,941,173.00	23,723,889.00	15,480,558.00	8,834,855.50	24,315,413.50	2.5%
b) Audit Adjustments		9793	(512,385.00)	0.00	(512,385.00)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			16,270,331.00	6,941,173.00	23,211,504.00	15,480,558.00	8,834,855.50	24,315,413.50	4.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,270,331.00	6,941,173.00	23,211,504.00	15,480,558.00	8,834,855.50	24,315,413.50	4.8%
2) Ending Balance, June 30 (E + F1e)			15,480,558.00	8,834,855.50	24,315,413.50	14,974,913.00	6,231,929.50	21,206,842.50	-12.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	24,998.20	0.00	24,998.20	24,998.00	0.00	24,998.00	0.0%
Stores		9712	194,382.91	0.00	194,382.91	194,383.00	0.00	194,383.00	0.0%
Prepaid Items		9713	3,328.52	0.00	3,328.52	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	8,834,855.50	8,834,855.50	0.00	6,231,929.50	6,231,929.50	-29.5%
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	11,077,876.00	0.00	11,077,876.00	11,077,876.00	0.00	11,077,876.00	0.0%
Facilities Improvements	0000	9760	*4,000,000.00*		*4,000,000.00*			*0.00*	
Deferred Maintenance	0000	9760	*2,000,000.00*		*2,000,000.00*			*0.00*	
Technology Refresh and Upgrades	0000	9760	*1,120,000.00*		*1,120,000.00*			*0.00*	
Textbooks and Consumables	0000	9760	*900,000.00*		*900,000.00*			*0.00*	
Furniture Replacement	0000	9760	*1,000,000.00*		*1,000,000.00*			*0.00*	
Declining Enrollment & ADA Mitigation	0000	9760	*700,000.00*		*700,000.00*			*0.00*	
Audit Findings (Pending Appeal)	0000	9760	*657,876.00*		*657,876.00*			*0.00*	
Instructional Program Improvements	0000	9760	*500,000.00*		*500,000.00*			*0.00*	
Strategies to Increase Enrollment	0000	9760	*200,000.00*		*200,000.00*			*0.00*	
Facilities Improvements	0000	9760			*0.00*	*4,000,000.00*		*4,000,000.00*	
Deferred Maintenance	0000	9760			*0.00*	*2,000,000.00*		*2,000,000.00*	
Technology Refresh & Upgrades	0000	9760			*0.00*	*1,120,000.00*		*1,120,000.00*	
Textbooks and Consumables	0000	9760			*0.00*	*900,000.00*		*900,000.00*	
Furniture Replacement	0000	9760			*0.00*	*1,000,000.00*		*1,000,000.00*	
Declining Enrollment & ADA Mitigation	0000	9760			*0.00*	*700,000.00*		*700,000.00*	
Audit Findings (Pending Appeal)	0000	9760			*0.00*	*657,876.00*		*657,876.00*	
Instructional Program Improvements	0000	9760			*0.00*	*500,000.00*		*500,000.00*	
Strategies to Increase Enrollment	0000	9760			*0.00*	*200,000.00*		*200,000.00*	

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)	
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	4,179,972.37	0.00	4,179,972.37	3,677,656.00	0.00	3,677,656.00	-12.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
2600	Expanded Learning Opportunities Program	0.00	910,323.00
3213	Elementary and Secondary School Emergency Relief III (ESSER III) Fund	1.00	1.00
6266	Educator Effectiveness, FY 2021-22	580,800.00	39,618.00
6300	Lottery: Instructional Materials	998,000.00	998,000.00
7085	Learning Communities for School Success Program	37,597.00	33,670.00
7311	Classified School Employee Professional Development Block Grant	8,608.00	8,608.00
7412	A-G Access/Success Grant	117,877.00	0.00
7413	A-G Learning Loss Mitigation Grant	106,728.00	33,581.00
7435	Learning Recovery Emergency Block Grant	4,500,000.00	1,943,250.00
8210	Student Activity Funds	284,897.00	124,897.00
9010	Other Restricted Local	2,200,347.50	2,139,981.50
Total, Restricted Balance		8,834,855.50	6,231,929.50

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	63,034,499.00	-2.29%	61,592,557.00	-0.90%	61,039,379.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	
3. Other State Revenues	8300-8599	1,036,245.00	0.00%	1,036,245.00	0.00%	1,036,245.00
4. Other Local Revenues	8600-8799	494,115.00	0.00%	494,115.00	0.00%	494,115.00
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	(15,750,061.00)	0.00%	(15,750,061.00)	0.00%	(15,750,061.00)
6. Total (Sum lines A1 thru A5c)		48,814,798.00	-2.95%	47,372,856.00	-1.17%	46,819,678.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				26,857,727.00		29,611,107.00
b. Step & Column Adjustment				405,552.00		447,128.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				2,347,828.00		601,165.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	26,857,727.00	10.25%	29,611,107.00	3.54%	30,659,400.00
2. Classified Salaries						
a. Base Salaries				6,026,474.00		6,743,187.00
b. Step & Column Adjustment				72,318.00		80,918.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				644,395.00		136,482.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,026,474.00	11.89%	6,743,187.00	3.22%	6,960,587.00
3. Employee Benefits	3000-3999	9,937,217.00	5.88%	10,521,263.00	0.67%	10,592,261.00
4. Books and Supplies	4000-4999	1,025,726.00	0.00%	1,025,726.00	0.00%	1,025,726.00
5. Services and Other Operating Expenditures	5000-5999	5,868,728.00	-0.10%	5,862,878.00	0.00%	5,862,878.00
6. Capital Outlay	6000-6999	30,000.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	979,359.00	0.00%	979,359.00	0.00%	979,359.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,404,788.00)	0.00%	(1,404,788.00)	0.00%	(1,404,788.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		49,320,443.00	8.15%	53,338,732.00	2.51%	54,675,423.00

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(505,645.00)		(5,965,876.00)		(7,855,745.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		15,480,558.00		14,974,913.00		9,009,037.00
2. Ending Fund Balance (Sum lines C and D1)		14,974,913.00		9,009,037.00		1,153,292.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	219,381.00		219,381.00		219,381.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	11,077,876.00		7,220,000.00		525,000.00
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,677,656.00		1,569,656.00		408,911.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		14,974,913.00		9,009,037.00		1,153,292.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,677,656.00		1,569,656.00		408,911.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789	2,363,307.00		2,363,307.00		2,363,307.00
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		6,040,963.00		3,932,963.00		2,772,218.00

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

Add salaries from one-time funds to General Fund

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	386,725.00	0.00%	386,725.00	0.00%	386,725.00
2. Federal Revenues	8100-8299	2,312,789.00	0.00%	2,312,789.00	0.00%	2,312,789.00
3. Other State Revenues	8300-8599	6,905,647.00	0.00%	6,905,647.00	0.00%	6,905,647.00
4. Other Local Revenues	8600-8799	4,857,177.00	0.00%	4,857,177.00	0.00%	4,857,177.00
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	15,750,061.00	0.00%	15,750,061.00	0.00%	15,750,061.00
6. Total (Sum lines A1 thru A5c)		30,212,399.00	0.00%	30,212,399.00	0.00%	30,212,399.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				8,956,403.00		7,612,212.00
b. Step & Column Adjustment				135,242.00		114,944.00
c. Cost-of-Living Adjustment				363,666.00		154,543.00
d. Other Adjustments				(1,843,099.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	8,956,403.00	-15.01%	7,612,212.00	3.54%	7,881,699.00
2. Classified Salaries						
a. Base Salaries				4,846,682.00		4,582,612.00
b. Step & Column Adjustment				58,160.00		54,991.00
c. Cost-of-Living Adjustment				196,194.00		92,752.00
d. Other Adjustments				(518,424.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,846,682.00	-5.45%	4,582,612.00	3.22%	4,730,355.00
3. Employee Benefits	3000-3999	7,703,118.00	-8.14%	7,076,157.00	0.68%	7,124,407.00
4. Books and Supplies	4000-4999	1,042,797.00	-4.57%	995,097.00	0.00%	995,097.00
5. Services and Other Operating Expenditures	5000-5999	8,995,356.00	-3.93%	8,641,756.00	0.00%	8,641,756.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,270,969.00	0.00%	1,270,969.00	0.00%	1,270,969.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		32,815,325.00	-8.03%	30,178,803.00	1.54%	30,644,283.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(2,602,926.00)		33,596.00		(431,884.00)

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		8,834,855.50		6,231,929.50		6,265,525.50
2. Ending Fund Balance (Sum lines C and D1)		6,231,929.50		6,265,525.50		5,833,641.50
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	6,231,929.50		6,265,525.50		5,833,641.50
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		6,231,929.50		6,265,525.50		5,833,641.50
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.

Reduce salaries from one-time funds (LRE)

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	63,421,224.00	-2.27%	61,979,282.00	-0.89%	61,426,104.00
2. Federal Revenues	8100-8299	2,312,789.00	0.00%	2,312,789.00	0.00%	2,312,789.00
3. Other State Revenues	8300-8599	7,941,892.00	0.00%	7,941,892.00	0.00%	7,941,892.00
4. Other Local Revenues	8600-8799	5,351,292.00	0.00%	5,351,292.00	0.00%	5,351,292.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		79,027,197.00	-1.82%	77,585,255.00	-0.71%	77,032,077.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				35,814,130.00		37,223,319.00
b. Step & Column Adjustment				540,794.00		562,072.00
c. Cost-of-Living Adjustment				363,666.00		154,543.00
d. Other Adjustments				504,729.00		601,165.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	35,814,130.00	3.93%	37,223,319.00	3.54%	38,541,099.00
2. Classified Salaries						
a. Base Salaries				10,873,156.00		11,325,799.00
b. Step & Column Adjustment				130,478.00		135,909.00
c. Cost-of-Living Adjustment				196,194.00		92,752.00
d. Other Adjustments				125,971.00		136,482.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	10,873,156.00	4.16%	11,325,799.00	3.22%	11,690,942.00
3. Employee Benefits	3000-3999	17,640,335.00	-0.24%	17,597,420.00	0.68%	17,716,668.00
4. Books and Supplies	4000-4999	2,068,523.00	-2.31%	2,020,823.00	0.00%	2,020,823.00
5. Services and Other Operating Expenditures	5000-5999	14,864,084.00	-2.42%	14,504,634.00	0.00%	14,504,634.00
6. Capital Outlay	6000-6999	30,000.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	979,359.00	0.00%	979,359.00	0.00%	979,359.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(133,819.00)	0.00%	(133,819.00)	0.00%	(133,819.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		82,135,768.00	1.68%	83,517,535.00	2.16%	85,319,706.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(3,108,571.00)		(5,932,280.00)		(8,287,629.00)

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		24,315,413.50		21,206,842.50		15,274,562.50
2. Ending Fund Balance (Sum lines C and D1)		21,206,842.50		15,274,562.50		6,986,933.50
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	219,381.00		219,381.00		219,381.00
b. Restricted	9740	6,231,929.50		6,265,525.50		5,833,641.50
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	11,077,876.00		7,220,000.00		525,000.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,677,656.00		1,569,656.00		408,911.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		21,206,842.50		15,274,562.50		6,986,933.50
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,677,656.00		1,569,656.00		408,911.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,363,307.00		2,363,307.00		2,363,307.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		6,040,963.00		3,932,963.00		2,772,218.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		7.35%		4.71%		3.25%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		4,549.40		4,481.00		4,506.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		82,135,768.00		83,517,535.00		85,319,706.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		82,135,768.00		83,517,535.00		85,319,706.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3.00%		3.00%		3.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		2,464,073.04		2,505,526.05		2,559,591.18
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)		2,464,073.04		2,505,526.05		2,559,591.18
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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):	4,549.40
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	5,477	5,483		
Charter School	0			
Total ADA	**5,477**	**5,483**	**N/A**	**Met**
Second Prior Year (2021-22)				
District Regular	5,483	5,483		
Charter School	0			
Total ADA	**5,483**	**5,483**	**0.0%**	**Met**
First Prior Year (2022-23)				
District Regular	4,818	5,330		
Charter School	0	0		
Total ADA	**4,818**	**5,330**	**N/A**	**Met**
Budget Year (2023-24)				
District Regular	5,028			
Charter School	0			
Total ADA	**5,028**			

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): 4,549.4

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	5,600	5,507		
Charter School				
Total Enrollment	**5,600**	**5,507**	**1.7%**	**Not Met**
Second Prior Year (2021-22)				
District Regular	5,496	5,173		
Charter School				
Total Enrollment	**5,496**	**5,173**	**5.9%**	**Not Met**
First Prior Year (2022-23)				
District Regular	5,065	4,951		
Charter School				
Total Enrollment	**5,065**	**4,951**	**2.3%**	**Not Met**
Budget Year (2023-24)				
District Regular	4,945			
Charter School				
Total Enrollment	**4,945**			

2B. Comparison of District Enrollment to the Standard

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

1a. STANDARD NOT MET - Enrollment was estimated above the standard for the first prior year. 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 impacted by Covid pandemic.

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 impacted by Covid

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	5,843	5,507	
Charter School		0	
Total ADA/Enrollment	**5,843**	**5,507**	**106.1%**
Second Prior Year (2021-22)			
District Regular	4,720	5,173	
Charter School	0		
Total ADA/Enrollment	**4,720**	**5,173**	**91.2%**
First Prior Year (2022-23)			
District Regular	4,575	4,951	
Charter School			
Total ADA/Enrollment	**4,575**	**4,951**	**92.4%**
		Historical Average Ratio:	96.6%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	**97.1%**

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	4,549	4,945		
Charter School	0			
Total ADA/Enrollment	**4,549**	**4,945**	**92.0%**	**Met**
1st Subsequent Year (2024-25)				
District Regular	4,481	4,871		
Charter School				
Total ADA/Enrollment	**4,481**	**4,871**	**92.0%**	**Met**
2nd Subsequent Year (2025-26)				
District Regular	4,506	4,898		
Charter School				
Total ADA/Enrollment	**4,506**	**4,898**	**92.0%**	**Met**

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

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

1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or 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)	5,330.00	5,028.00	4,718.00	4,535.00
b.	Prior Year ADA (Funded)		5,330.00	5,028.00	4,718.00
c.	Difference (Step 1a minus Step 1b)		(302.00)	(310.00)	(183.00)
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		(5.67%)	(6.17%)	(3.88%)
Step 2 - Change in Funding Level					
a.	Prior Year LCFF Funding		62,897,124.00	62,972,908.00	63,058,860.00
b1.	COLA percentage		8.22%	3.94%	3.29%
b2.	COLA amount (proxy for purposes of this criterion)		5,170,143.59	2,481,132.58	2,074,636.49
c.	Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		8.22%	3.94%	3.29%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)			2.55%	(2.23%)	(.59%)
	LCFF Revenue Standard (Step 3, plus/minus 1%):		**1.55% to 3.55%**	**-3.23% to -1.23%**	**-1.59% to 0.41%**

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)	35,545,604.00	35,558,416.00	35,558,416.00	35,558,416.00
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)	62,897,124.00	62,972,908.00	61,528,500.00	60,966,593.00
District's Projected Change in LCFF Revenue:		.12%	(2.29%)	(.91%)
LCFF Revenue Standard		**1.55% to 3.55%**	**-3.23% to -1.23%**	**-1.59% to 0.41%**
Status:		Not Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

1a. STANDARD NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation: (required if NOT met)	Based on LCFF calculator

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)	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999) Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2020-21)	37,363,629.80	42,560,898.29	87.8%
Second Prior Year (2021-22)	37,892,346.60	43,817,287.14	86.5%
First Prior Year (2022-23)	43,121,756.00	52,898,197.00	81.5%
		Historical Average Ratio:	85.3%

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	**82.3% to 88.3%**	**82.3% to 88.3%**	**82.3% to 88.3%**

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Budget - Unrestricted (Resources 0000-1999) 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)	42,821,418.00	49,314,593.00	86.8%	Met
1st Subsequent Year (2024-25)	46,875,557.00	53,338,732.00	87.9%	Met
2nd Subsequent Year (2025-26)	48,212,248.00	54,675,423.00	88.2%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	2.55%	(2.23%)	(.59%)
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	**-7.45% to 12.55%**	**-12.23% to 7.77%**	**-10.59% to 9.41%**
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-2.45% to 7.55%	-7.23% to 2.77%	-5.59% to 4.41%

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)	4,725,935.00		
Budget Year (2023-24)	2,312,789.00	(51.06%)	Yes
1st Subsequent Year (2024-25)	2,312,789.00	0.00%	No
2nd Subsequent Year (2025-26)	2,312,789.00	0.00%	No

Explanation: (required if Yes) Reduction in ESSER funds.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2022-23)	18,851,528.00		
Budget Year (2023-24)	7,941,892.00	(57.87%)	Yes
1st Subsequent Year (2024-25)	7,941,892.00	0.00%	No
2nd Subsequent Year (2025-26)	7,941,892.00	0.00%	No

Explanation: (required if Yes) Reduction in one-time funds (AMIM and LRE)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2022-23)	7,640,203.00		
Budget Year (2023-24)	5,351,292.00	(29.96%)	Yes
1st Subsequent Year (2024-25)	5,351,292.00	0.00%	No
2nd Subsequent Year (2025-26)	5,351,292.00	0.00%	No

Explanation: (required if Yes) Reduction in grant funds.

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

First Prior Year (2022-23)	6,376,410.00		
Budget Year (2023-24)	2,068,523.00	(67.56%)	Yes
1st Subsequent Year (2024-25)	2,020,823.00	(2.31%)	No
2nd Subsequent Year (2025-26)	2,020,823.00	0.00%	No

Explanation: (required if Yes)
Reduction in one-time funds (AMIM and LRE).

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

First Prior Year (2022-23)	23,744,664.00		
Budget Year (2023-24)	14,858,234.00	(37.42%)	Yes
1st Subsequent Year (2024-25)	14,504,634.00	(2.38%)	No
2nd Subsequent Year (2025-26)	14,504,634.00	0.00%	No

Explanation: (required if Yes)
Reduction in one-time funds

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)	31,217,666.00		
Budget Year (2023-24)	15,605,973.00	(50.01%)	Not Met
1st Subsequent Year (2024-25)	15,605,973.00	0.00%	Met
2nd Subsequent Year (2025-26)	15,605,973.00	0.00%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2022-23)	30,121,074.00		
Budget Year (2023-24)	16,926,757.00	(43.80%)	Not Met
1st Subsequent Year (2024-25)	16,525,457.00	(2.37%)	Met
2nd Subsequent Year (2025-26)	16,525,457.00	0.00%	Met

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

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

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

Explanation: Federal Revenue (linked from 6B if NOT met)
Reduction in ESSER funds.

Explanation: Other State Revenue (linked from 6B if NOT met)
Reduction in one-time funds (AMIM and LRE)

Explanation: Other Local Revenue (linked from 6B if NOT met)
Reduction in grant funds.

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

Explanation:
Books and Supplies
(linked from 6B
if NOT met)

Reduction in one-time funds (AMIM and LRE).

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

Reduction in one-time funds

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?

   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

		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution[1] to the Ongoing and Major Maintenance Account	Status
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)	79,062,972.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)				
c. Net Budgeted Expenditures and Other Financing Uses	79,062,972.00	2,371,889.16	2,500,000.00	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)	11,962,605.46	16,355,470.53	6,523,279.37
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
	d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	(.17)	0.00
	e. Available Reserves (Lines 1a through 1d)	11,962,605.46	16,355,470.36	6,523,279.37
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	68,769,344.21	73,784,356.57	93,398,767.50
	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)	68,769,344.21	73,784,356.57	93,398,767.50
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	17.4%	22.2%	7.0%
	District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	**5.8%**	**7.4%**	**2.3%**

[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)	5,199,559.23	42,560,898.29	N/A	Met
Second Prior Year (2021-22)	5,320,191.92	44,062,804.62	N/A	Met
First Prior Year (2022-23)	(789,773.00)	52,898,197.00	1.5%	Met
Budget Year (2023-24) (Information only)	(561,386.00)	49,314,593.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

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

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

District Estimated P-2 ADA (Form A, Lines A6 and C4):	4,549
District's Fund Balance Standard Percentage Level:	**1.0%**

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

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

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)	4,076,358.00	6,169,418.44	N/A	Met
Second Prior Year (2021-22)	7,132,501.00	11,462,525.65	N/A	Met
First Prior Year (2022-23)	16,273,340.00	16,270,331.00	0.0%	Met
Budget Year (2023-24) (Information only)	15,480,558.00			

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available 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.)	4,549	4,481	4,506
District's Reserve Standard Percentage Level:	**3%**	**3%**	**3%**

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

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

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? — No

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

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

	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	0.00	0.00

10B. Calculating the District's Reserve Standard

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

All other data are extracted or calculated.

		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	82,129,918.00	83,517,535.00	85,319,706.00
2.	Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3.	Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	82,129,918.00	83,517,535.00	85,319,706.00
4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	2,463,897.54	2,505,526.05	2,559,591.18
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)	**2,463,897.54**	**2,505,526.05**	**2,559,591.18**

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)	3,621,915.00	1,449,858.00	216,327.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	2,363,307.00	2,363,307.00	2,363,307.00
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)	5,985,222.00	3,813,165.00	2,579,634.00
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	7.29%	4.57%	3.02%
	District's Reserve Standard (Section 10B, Line 7):	**2,463,897.54**	**2,505,526.05**	**2,559,591.18**
	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)	(13,204,100.00)			
Budget Year (2023-24)	(15,750,061.00)	2,545,961.00	19.3%	Not Met
1st Subsequent Year (2024-25)	(15,750,061.00)	0.00	0.0%	Met
2nd Subsequent Year (2025-26)	(15,750,061.00)	0.00	0.0%	Met
1b. **Transfers In, General Fund ***				
First Prior Year (2022-23)	0.00			
Budget Year (2023-24)	0.00	0.00	0.0%	Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	Met
1c. **Transfers Out, General Fund ***				
First Prior Year (2022-23)	0.00			
Budget Year (2023-24)	0.00	0.00	0.0%	Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	Met

1d. **Impact of Capital Projects**

Do you have any capital projects that may impact the general fund operational budget? No

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

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

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

1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation: (required if NOT met) Increase in Special Ed expenditures and RRMA

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

Explanation: (required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear 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	5	GF		
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (do not include OPEB):				
TOTAL:				0

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				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	0	0	0	0
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? No
   b. Do benefits continue past age 65? No
   c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

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

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	14,939,211.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	14,939,211.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	6/30/2022

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	735,366.00	735,366.00	735,366.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	982,148.00	982,148.00	982,148.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	1,014,373.00	1,014,373.00	1,014,373.00
d. Number of retirees receiving OPEB benefits	187.00	187.00	187.00

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

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

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

No

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

3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs	
b. Unfunded liability for self-insurance programs	

4. Self-Insurance Contributions

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

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify 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	282.9	269.4	269.4	269.4

Certificated (Non-management) Salary and Benefit Negotiations

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

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

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

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

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

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)?	Yes	Yes	Yes
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

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

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

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			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

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			
3. Percent change in step & column over prior year			

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

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	156.4	156.9	156.9	156.9

Classified (Non-management) Salary and Benefit Negotiations

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

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.
If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.
If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

Negotiations Settled

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting: May 18, 2023

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption: Jun 15, 2023

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

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			
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year			

Classified (Non-management) Prior Year Settlements

Are any new costs from prior 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:

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			
3.	Percent change in step & column over prior year			

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

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	45.3	44.3	44.3	44.3

Management/Supervisor/Confidential
Salary and Benefit Negotiations

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

If Yes, complete question 2.

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

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

Negotiations Settled

		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
2.	Salary settlement:			
	Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	Yes	Yes	Yes
	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	

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

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			
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year			

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			
3.	Percent change in step & column over prior year			

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?	Yes	Yes	Yes
2.	Total cost of other benefits			
3.	Percent change in cost of other benefits over prior year			

S9. Local Control and Accountability Plan (LCAP)

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 15, 2023

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

ADDITIONAL FISCAL INDICATORS

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

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

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

Comments: (optional)	A9. New Superintendent effective May 15, 2023.

End of School District Budget Criteria and Standards Review

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	181,910.00	254,396.00	39.8%
4) Other Local Revenue		8600-8799	34,649.00	32,980.00	-4.8%
5) TOTAL, REVENUES			216,559.00	287,376.00	32.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	64,496.00	85,527.00	32.6%
2) Classified Salaries		2000-2999	57,615.00	59,538.00	3.3%
3) Employee Benefits		3000-3999	55,142.00	53,825.00	-2.4%
4) Books and Supplies		4000-4999	26,601.00	12,350.00	-53.6%
5) Services and Other Operating Expenditures		5000-5999	36,610.00	34,766.00	-5.0%
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	10,348.00	11,219.00	8.4%
9) TOTAL, EXPENDITURES			250,812.00	257,225.00	2.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(34,253.00)	30,151.00	-188.0%
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)			(34,253.00)	30,151.00	-188.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	94,582.00	57,661.00	-39.0%
b) Audit Adjustments		9793	(2,668.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			91,914.00	57,661.00	-37.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			91,914.00	57,661.00	-37.3%
2) Ending Balance, June 30 (E + F1e)			57,661.00	87,812.00	52.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	54,747.00	84,898.00	55.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,914.00	2,914.00	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	107,506.72		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	150.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			107,656.72		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			107,656.72		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
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	174,055.00	248,942.00	43.0%
All Other State Revenue	All Other	8590	7,855.00	5,454.00	-30.6%
TOTAL, OTHER STATE REVENUE			181,910.00	254,396.00	39.8%
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	1,027.00	500.00	-51.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	2,668.00	0.00	-100.0%
Fees and Contracts					
Adult Education Fees		8671	29,755.00	31,980.00	7.5%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,199.00	500.00	-58.3%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			34,649.00	32,980.00	-4.8%
TOTAL, REVENUES			216,559.00	287,376.00	32.7%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	49,800.00	68,750.00	38.1%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	14,696.00	16,777.00	14.2%
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			64,496.00	85,527.00	32.6%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	6,566.00	9,405.00	43.2%
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	51,049.00	50,133.00	-1.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			57,615.00	59,538.00	3.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	19,372.00	17,369.00	-10.3%
PERS		3201-3202	11,954.00	12,334.00	3.2%
OASDI/Medicare/Alternative		3301-3302	5,345.00	5,515.00	3.2%
Health and Welfare Benefits		3401-3402	12,542.00	12,583.00	0.3%
Unemployment Insurance		3501-3502	607.00	342.00	-43.7%
Workers' Compensation		3601-3602	2,832.00	3,056.00	7.9%
OPEB, Allocated		3701-3702	2,490.00	2,626.00	5.5%
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			55,142.00	53,825.00	-2.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	(1.00)	0.00	-100.0%
Books and Other Reference Materials		4200	1,000.00	1,000.00	0.0%
Materials and Supplies		4300	20,529.00	11,350.00	-44.7%
Noncapitalized Equipment		4400	5,073.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			26,601.00	12,350.00	-53.6%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	16,221.00	14,695.00	-9.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,571.00	1,691.00	-34.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	338.00	350.00	3.6%
Professional/Consulting Services and Operating Expenditures		5800	17,480.00	18,030.00	3.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			36,610.00	34,766.00	-5.0%
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%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	10,348.00	11,219.00	8.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			10,348.00	11,219.00	8.4%
TOTAL, EXPENDITURES			250,812.00	257,225.00	2.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	181,910.00	254,396.00	39.8%
4) Other Local Revenue		8600-8799	34,649.00	32,980.00	-4.8%
5) TOTAL, REVENUES			216,559.00	287,376.00	32.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		120,928.00	125,882.00	4.1%
2) Instruction - Related Services	2000-2999		103,315.00	105,429.00	2.0%
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		10,348.00	11,219.00	8.4%
8) Plant Services	8000-8999		16,221.00	14,695.00	-9.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			250,812.00	257,225.00	2.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(34,253.00)	30,151.00	-188.0%
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)			(34,253.00)	30,151.00	-188.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	94,582.00	57,661.00	-39.0%
b) Audit Adjustments		9793	(2,668.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			91,914.00	57,661.00	-37.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			91,914.00	57,661.00	-37.3%
2) Ending Balance, June 30 (E + F1e)			57,661.00	87,812.00	52.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	54,747.00	84,898.00	55.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,914.00	2,914.00	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
6371	CalWORKs for ROCP or Adult Education	1,712.00	1,712.00
6391	Adult Education Program	53,035.00	83,186.00
Total, Restricted Balance		54,747.00	84,898.00

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	164,440.00	60,000.00	-63.5%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	110,322.00	90,000.00	-18.4%
5) TOTAL, REVENUES			274,762.00	150,000.00	-45.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	58,666.00	55,423.00	-5.5%
3) Employee Benefits		3000-3999	43,440.00	33,783.00	-22.2%
4) Books and Supplies		4000-4999	212,813.00	200,700.00	-5.7%
5) Services and Other Operating Expenditures		5000-5999	9,504.00	7,950.00	-16.4%
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	11,776.00	7,950.00	-32.5%
9) TOTAL, EXPENDITURES			336,199.00	305,806.00	-9.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(61,437.00)	(155,806.00)	153.6%
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)			(61,437.00)	(155,806.00)	153.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	588,194.00	517,938.00	-11.9%
b) Audit Adjustments		9793	(8,819.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			579,375.00	517,938.00	-10.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			579,375.00	517,938.00	-10.6%
2) Ending Balance, June 30 (E + F1e)			517,938.00	362,132.00	-30.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	517,938.00	362,132.00	-30.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	522,532.48		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	16,560.93		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			539,093.41		
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	.37		
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			.37		
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)			539,093.04		
FEDERAL REVENUE					
Child Nutrition Programs		8220	164,440.00	60,000.00	-63.5%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			164,440.00	60,000.00	-63.5%
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	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%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	3,414.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	8,819.00	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	98,089.00	90,000.00	-8.2%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			110,322.00	90,000.00	-18.4%
TOTAL, REVENUES			274,762.00	150,000.00	-45.4%
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	37,869.00	34,129.00	-9.9%
Classified Support Salaries		2200	9,924.00	6,366.00	-35.9%
Classified Supervisors' and Administrators' Salaries		2300	7,857.00	11,823.00	50.5%
Clerical, Technical and Office Salaries		2400	3,016.00	3,105.00	3.0%

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			58,666.00	55,423.00	-5.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	14,060.00	14,411.00	2.5%
OASDI/Medicare/Alternative		3301-3302	4,155.00	3,725.00	-10.3%
Health and Welfare Benefits		3401-3402	20,084.00	13,164.00	-34.5%
Unemployment Insurance		3501-3502	295.00	33.00	-88.8%
Workers' Compensation		3601-3602	3,654.00	1,307.00	-64.2%
OPEB, Allocated		3701-3702	1,192.00	1,143.00	-4.1%
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			43,440.00	33,783.00	-22.2%
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	823.00	700.00	-14.9%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	211,990.00	200,000.00	-5.7%
TOTAL, BOOKS AND SUPPLIES			212,813.00	200,700.00	-5.7%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	5,641.00	5,000.00	-11.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,161.00	1,150.00	-46.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	742.00	800.00	7.8%
Professional/Consulting Services and Operating Expenditures		5800	960.00	1,000.00	4.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,504.00	7,950.00	-16.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	11,776.00	7,950.00	-32.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			11,776.00	7,950.00	-32.5%
TOTAL, EXPENDITURES			336,199.00	305,806.00	-9.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	164,440.00	60,000.00	-63.5%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	110,322.00	90,000.00	-18.4%
5) TOTAL, REVENUES			274,762.00	150,000.00	-45.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		66,915.00	58,238.00	-13.0%
2) Instruction - Related Services	2000-2999		17,911.00	19,862.00	10.9%
3) Pupil Services	3000-3999		233,956.00	214,756.00	-8.2%
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		11,776.00	7,950.00	-32.5%
8) Plant Services	8000-8999		5,641.00	5,000.00	-11.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			336,199.00	305,806.00	-9.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(61,437.00)	(155,806.00)	153.6%
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)			(61,437.00)	(155,806.00)	153.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	588,194.00	517,938.00	-11.9%
b) Audit Adjustments		9793	(8,819.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			579,375.00	517,938.00	-10.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			579,375.00	517,938.00	-10.6%
2) Ending Balance, June 30 (E + F1e)			517,938.00	362,132.00	-30.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	517,938.00	362,132.00	-30.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	517,938.00	362,132.00
Total, Restricted Balance		517,938.00	362,132.00

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	2,183,737.00	1,900,000.00	-13.0%
3) Other State Revenue		8300-8599	1,750,636.00	1,750,626.00	0.0%
4) Other Local Revenue		8600-8799	113,193.00	71,200.00	-37.1%
5) TOTAL, REVENUES			4,047,566.00	3,721,826.00	-8.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,081,878.00	1,271,209.00	17.5%
3) Employee Benefits		3000-3999	541,169.00	636,695.00	17.7%
4) Books and Supplies		4000-4999	1,530,546.00	1,449,290.00	-5.3%
5) Services and Other Operating Expenditures		5000-5999	38,885.00	40,418.00	3.9%
6) Capital Outlay		6000-6999	43,941.00	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	89,429.00	114,650.00	28.2%
9) TOTAL, EXPENDITURES			3,325,848.00	3,512,262.00	5.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			721,718.00	209,564.00	-71.0%
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)			721,718.00	209,564.00	-71.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,977,908.00	2,664,130.00	34.7%
b) Audit Adjustments		9793	(35,496.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,942,412.00	2,664,130.00	37.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,942,412.00	2,664,130.00	37.2%
2) Ending Balance, June 30 (E + F1e)			2,664,130.00	2,873,694.00	7.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	139,543.18	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	2,255,797.82	2,590,305.00	14.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	283,389.00	New
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	268,789.00	0.00	-100.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,698,590.32		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	17,512.23		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	139,543.18		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,855,645.73		
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	.20		
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			.20		
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)			1,855,645.53		
FEDERAL REVENUE					
Child Nutrition Programs		8220	2,183,737.00	1,900,000.00	-13.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,183,737.00	1,900,000.00	-13.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	1,750,626.00	1,750,626.00	0.0%
All Other State Revenue		8590	10.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			1,750,636.00	1,750,626.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	39,319.00	37,200.00	-5.4%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	7,704.00	8,000.00	3.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	35,496.00	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	30,674.00	26,000.00	-15.2%
TOTAL, OTHER LOCAL REVENUE			113,193.00	71,200.00	-37.1%
TOTAL, REVENUES			4,047,566.00	3,721,826.00	-8.0%
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	731,325.00	825,535.00	12.9%
Classified Supervisors' and Administrators' Salaries		2300	279,944.00	372,874.00	33.2%
Clerical, Technical and Office Salaries		2400	70,459.00	72,600.00	3.0%
Other Classified Salaries		2900	150.00	200.00	33.3%
TOTAL, CLASSIFIED SALARIES			1,081,878.00	1,271,209.00	17.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	39.00	0.00	-100.0%
PERS		3201-3202	225,669.00	305,330.00	35.3%
OASDI/Medicare/Alternative		3301-3302	75,491.00	92,386.00	22.4%
Health and Welfare Benefits		3401-3402	189,546.00	182,374.00	-3.8%
Unemployment Insurance		3501-3502	5,359.00	651.00	-87.9%
Workers' Compensation		3601-3602	23,151.00	29,885.00	29.1%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
OPEB, Allocated		3701-3702	21,914.00	26,069.00	19.0%
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			541,169.00	636,695.00	17.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	160,098.00	185,300.00	15.7%
Noncapitalized Equipment		4400	22,076.00	10,000.00	-54.7%
Food		4700	1,348,372.00	1,253,990.00	-7.0%
TOTAL, BOOKS AND SUPPLIES			1,530,546.00	1,449,290.00	-5.3%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,850.00	1,050.00	-43.2%
Dues and Memberships		5300	751.00	800.00	6.5%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	70,987.00	70,900.00	-0.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	47,488.00	40,458.00	-14.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(114,183.00)	(104,800.00)	-8.2%
Professional/Consulting Services and Operating Expenditures		5800	30,708.00	30,710.00	0.0%
Communications		5900	1,284.00	1,300.00	1.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			38,885.00	40,418.00	3.9%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	43,941.00	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			43,941.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	89,429.00	114,650.00	28.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			89,429.00	114,650.00	28.2%
TOTAL, EXPENDITURES			3,325,848.00	3,512,262.00	5.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,183,737.00	1,900,000.00	-13.0%
3) Other State Revenue		8300-8599	1,750,636.00	1,750,626.00	0.0%
4) Other Local Revenue		8600-8799	113,193.00	71,200.00	-37.1%
5) TOTAL, REVENUES			4,047,566.00	3,721,826.00	-8.0%
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		3,067,300.00	3,228,242.00	5.2%
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		89,429.00	114,650.00	28.2%
8) Plant Services	8000-8999		169,119.00	169,370.00	0.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,325,848.00	3,512,262.00	5.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			721,718.00	209,564.00	-71.0%
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)			721,718.00	209,564.00	-71.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,977,908.00	2,664,130.00	34.7%
b) Audit Adjustments		9793	(35,496.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,942,412.00	2,664,130.00	37.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,942,412.00	2,664,130.00	37.2%
2) Ending Balance, June 30 (E + F1e)			2,664,130.00	2,873,694.00	7.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	139,543.18	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	2,255,797.82	2,590,305.00	14.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	283,389.00	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	268,789.00	0.00	-100.0%
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)	2,255,797.82	2,590,305.00
Total, Restricted Balance		2,255,797.82	2,590,305.00

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	74,180.00	20,000.00	-73.0%
5) TOTAL, REVENUES			74,180.00	20,000.00	-73.0%
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)			74,180.00	20,000.00	-73.0%
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)			74,180.00	20,000.00	-73.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,325,280.00	2,343,307.00	0.8%
b) Audit Adjustments		9793	(56,153.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			2,269,127.00	2,343,307.00	3.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,269,127.00	2,343,307.00	3.3%
2) Ending Balance, June 30 (E + F1e)			2,343,307.00	2,363,307.00	0.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	2,343,307.00	2,363,307.00	0.9%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,348,943.53		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,348,943.53		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			2,348,943.53		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	18,027.00	20,000.00	10.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	56,153.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			74,180.00	20,000.00	-73.0%
TOTAL, REVENUES			74,180.00	20,000.00	-73.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
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%
(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 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	74,180.00	20,000.00	-73.0%
5) TOTAL, REVENUES			74,180.00	20,000.00	-73.0%
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)			74,180.00	20,000.00	-73.0%
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)			74,180.00	20,000.00	-73.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,325,280.00	2,343,307.00	0.8%
b) Audit Adjustments		9793	(56,153.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			2,269,127.00	2,343,307.00	3.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,269,127.00	2,343,307.00	3.3%
2) Ending Balance, June 30 (E + F1e)			2,343,307.00	2,363,307.00	0.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	2,343,307.00	2,363,307.00	0.9%
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	32,262.00	0.00	-100.0%
5) TOTAL, REVENUES			32,262.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	35,785.00	4,325.00	-87.9%
6) Capital Outlay		6000-6999	450,805.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			486,590.00	4,325.00	-99.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(454,328.00)	(4,325.00)	-99.0%
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)			(454,328.00)	(4,325.00)	-99.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	494,693.00	10,830.00	-97.8%
b) Audit Adjustments		9793	(29,535.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			465,158.00	10,830.00	-97.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			465,158.00	10,830.00	-97.7%
2) Ending Balance, June 30 (E + F1e)			10,830.00	6,505.00	-39.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	10,830.00	6,505.00	-39.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	15,653.32		
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			15,653.32		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	(.59)		
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			(.59)		
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)			15,653.91		
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	2,727.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	29,535.00	0.00	-100.0%
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			32,262.00	0.00	-100.0%
TOTAL, REVENUES			32,262.00	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%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	35,785.00	4,325.00	-87.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			35,785.00	4,325.00	-87.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	126,188.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	175,105.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	149,512.00	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			450,805.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			486,590.00	4,325.00	-99.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	32,262.00	0.00	-100.0%
5) TOTAL, REVENUES			32,262.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		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		486,590.00	4,325.00	-99.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			486,590.00	4,325.00	-99.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(454,328.00)	(4,325.00)	-99.0%
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)			(454,328.00)	(4,325.00)	-99.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	494,693.00	10,830.00	-97.8%
b) Audit Adjustments		9793	(29,535.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			465,158.00	10,830.00	-97.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			465,158.00	10,830.00	-97.7%
2) Ending Balance, June 30 (E + F1e)			10,830.00	6,505.00	-39.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	10,830.00	6,505.00	-39.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
9010	Other Restricted Local	10,830.00	6,505.00
Total, Restricted Balance		10,830.00	6,505.00

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	2,040,077.00	1,150,000.00	-43.6%
5) TOTAL, REVENUES			2,040,077.00	1,150,000.00	-43.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	14,327.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	89,751.00	21,000.00	-76.6%
6) Capital Outlay		6000-6999	5,815,330.00	7,609,949.00	30.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,919,408.00	7,630,949.00	28.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,879,331.00)	(6,480,949.00)	67.1%
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)			(3,879,331.00)	(6,480,949.00)	67.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,827,210.00	12,533,499.00	-25.5%
b) Audit Adjustments		9793	(414,380.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			16,412,830.00	12,533,499.00	-23.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,412,830.00	12,533,499.00	-23.6%
2) Ending Balance, June 30 (E + F1e)			12,533,499.00	6,052,550.00	-51.7%
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	1,007,735.00	1,395,735.00	38.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	11,525,764.00	4,656,815.00	-59.6%
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	17,305,378.33		
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			17,305,378.33		
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)			17,305,378.33		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	125,697.00	150,000.00	19.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	414,380.00	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	1,500,000.00	1,000,000.00	-33.3%
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			2,040,077.00	1,150,000.00	-43.6%
TOTAL, REVENUES			2,040,077.00	1,150,000.00	-43.6%
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	14,327.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			14,327.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,439.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	85,312.00	21,000.00	-75.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			89,751.00	21,000.00	-76.6%
CAPITAL OUTLAY					
Land		6100	444,522.00	300,000.00	-32.5%
Land Improvements		6170	69,861.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	3,082,012.00	7,309,949.00	137.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	128,474.00	0.00	-100.0%
Equipment Replacement		6500	2,090,461.00	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			5,815,330.00	7,609,949.00	30.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			5,919,408.00	7,630,949.00	28.9%
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					
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	2,040,077.00	1,150,000.00	-43.6%
5) TOTAL, REVENUES			2,040,077.00	1,150,000.00	-43.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		5,919,408.00	7,630,949.00	28.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,919,408.00	7,630,949.00	28.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(3,879,331.00)	(6,480,949.00)	67.1%
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)			(3,879,331.00)	(6,480,949.00)	67.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,827,210.00	12,533,499.00	-25.5%
b) Audit Adjustments		9793	(414,380.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			16,412,830.00	12,533,499.00	-23.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,412,830.00	12,533,499.00	-23.6%
2) Ending Balance, June 30 (E + F1e)			12,533,499.00	6,052,550.00	-51.7%
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	1,007,735.00	1,395,735.00	38.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	11,525,764.00	4,656,815.00	-59.6%
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	1,007,735.00	1,395,735.00
Total, Restricted Balance		1,007,735.00	1,395,735.00

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	310,567.00	90,000.00	-71.0%
5) TOTAL, REVENUES			310,567.00	90,000.00	-71.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	13,545.00	14,367.00	6.1%
3) Employee Benefits		3000-3999	4,846.00	5,478.00	13.0%
4) Books and Supplies		4000-4999	5,809.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	208,033.00	133,000.00	-36.1%
6) Capital Outlay		6000-6999	922,434.00	389,150.00	-57.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,154,667.00	541,995.00	-53.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(844,100.00)	(451,995.00)	-46.5%
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)			(844,100.00)	(451,995.00)	-46.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,284,609.00	8,210,217.00	-11.6%
b) Audit Adjustments		9793	(230,292.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			9,054,317.00	8,210,217.00	-9.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,054,317.00	8,210,217.00	-9.3%
2) Ending Balance, June 30 (E + F1e)			8,210,217.00	7,758,222.00	-5.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	7,201,385.00	6,659,390.00	-7.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,008,832.00	1,098,832.00	8.9%
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	8,945,012.92		
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			8,945,012.92		
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	69.11		
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			69.11		
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)			8,944,943.81		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	80,275.00	90,000.00	12.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	230,292.00	0.00	-100.0%
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			310,567.00	90,000.00	-71.0%
TOTAL, REVENUES			310,567.00	90,000.00	-71.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	13,545.00	14,367.00	6.1%
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			13,545.00	14,367.00	6.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	3,218.00	3,833.00	19.1%
OASDI/Medicare/Alternative		3301-3302	941.00	1,004.00	6.7%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	68.00	8.00	-88.2%
Workers' Compensation		3601-3602	342.00	338.00	-1.2%
OPEB, Allocated		3701-3702	277.00	295.00	6.5%
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			4,846.00	5,478.00	13.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	5,809.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			5,809.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	24,282.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	183,751.00	133,000.00	-27.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			208,033.00	133,000.00	-36.1%
CAPITAL OUTLAY					
Land		6100	54,470.00	0.00	-100.0%
Land Improvements		6170	608,210.00	389,150.00	-36.0%
Buildings and Improvements of Buildings		6200	109,576.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	23,272.00	0.00	-100.0%
Equipment Replacement		6500	126,906.00	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			922,434.00	389,150.00	-57.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,154,667.00	541,995.00	-53.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: Special Reserve Fund From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: Special Reserve Fund To: General Fund/CSSF		7612	0.00	0.00	0.0%
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	310,567.00	90,000.00	-71.0%
5) TOTAL, REVENUES			310,567.00	90,000.00	-71.0%
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		1,154,667.00	541,995.00	-53.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,154,667.00	541,995.00	-53.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(844,100.00)	(451,995.00)	-46.5%
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)			(844,100.00)	(451,995.00)	-46.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,284,609.00	8,210,217.00	-11.6%
b) Audit Adjustments		9793	(230,292.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			9,054,317.00	8,210,217.00	-9.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,054,317.00	8,210,217.00	-9.3%
2) Ending Balance, June 30 (E + F1e)			8,210,217.00	7,758,222.00	-5.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	7,201,385.00	6,659,390.00	-7.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,008,832.00	1,098,832.00	8.9%
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	7,201,385.00	6,659,390.00
Total, Restricted Balance		7,201,385.00	6,659,390.00

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	24,000.00	24,000.00	0.0%
4) Other Local Revenue		8600-8799	10,341,205.00	10,446,666.00	1.0%
5) TOTAL, REVENUES			10,365,205.00	10,470,666.00	1.0%
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	9,920,039.00	10,560,576.00	6.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			9,920,039.00	10,560,576.00	6.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			445,166.00	(89,910.00)	-120.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			445,166.00	(89,910.00)	-120.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,501,517.00	9,717,336.00	2.3%
b) Audit Adjustments		9793	(229,347.00)	(229,400.00)	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,272,170.00	9,487,936.00	2.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,272,170.00	9,487,936.00	2.3%
2) Ending Balance, June 30 (E + F1e)			9,717,336.00	9,398,026.00	-3.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	9,717,336.00	9,398,026.00	-3.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	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	10,687,577.51		
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			10,687,577.51		
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)			10,687,577.51		
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	24,000.00	24,000.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			24,000.00	24,000.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	8,861,858.00	9,057,176.00	2.2%
Unsecured Roll		8612	690,000.00	690,000.00	0.0%
Prior Years' Taxes		8613	90,000.00	90.00	-99.9%
Supplemental Taxes		8614	450,000.00	450,000.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	20,000.00	20,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	229,347.00	229,400.00	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			10,341,205.00	10,446,666.00	1.0%
TOTAL, REVENUES			10,365,205.00	10,470,666.00	1.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	5,707,959.00	6,257,185.00	9.6%
Bond Interest and Other Service Charges		7434	4,212,080.00	4,303,391.00	2.2%
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)			9,920,039.00	10,560,576.00	6.5%
TOTAL, EXPENDITURES			9,920,039.00	10,560,576.00	6.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: Bond Interest and Redemption Fund To: General Fund		7614	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	24,000.00	24,000.00	0.0%
4) Other Local Revenue		8600-8799	10,341,205.00	10,446,666.00	1.0%
5) TOTAL, REVENUES			10,365,205.00	10,470,666.00	1.0%
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	9,920,039.00	10,560,576.00	6.5%
10) TOTAL, EXPENDITURES			9,920,039.00	10,560,576.00	6.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			445,166.00	(89,910.00)	-120.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			445,166.00	(89,910.00)	-120.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,501,517.00	9,717,336.00	2.3%
b) Audit Adjustments		9793	(229,347.00)	(229,400.00)	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,272,170.00	9,487,936.00	2.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,272,170.00	9,487,936.00	2.3%
2) Ending Balance, June 30 (E + F1e)			9,717,336.00	9,398,026.00	-3.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	9,717,336.00	9,398,026.00	-3.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
9010	Other Restricted Local	9,717,336.00	9,398,026.00
Total, Restricted Balance		9,717,336.00	9,398,026.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,718,813.00	1,527,278.00	-11.1%
5) TOTAL, REVENUES			1,718,813.00	1,527,278.00	-11.1%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) 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 Expenses		5000-5999	1,414,794.00	1,487,290.00	5.1%
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			1,414,794.00	1,487,290.00	5.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			304,019.00	39,988.00	-86.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			304,019.00	39,988.00	-86.8%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	4,378,222.00	4,577,185.00	4.5%
b) Audit Adjustments		9793	(105,056.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			4,273,166.00	4,577,185.00	7.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			4,273,166.00	4,577,185.00	7.1%
2) Ending Net Position, June 30 (E + F1e)			4,577,185.00	4,617,173.00	0.9%
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	4,577,185.00	4,617,173.00	0.9%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,553,893.24		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	6,371.33		
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			4,560,264.57		
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	.23		
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			.23		
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)			4,560,264.34		
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	28,068.00	32,000.00	14.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	105,056.00	0.00	-100.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	1,534,027.00	1,495,278.00	-2.5%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	51,662.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,718,813.00	1,527,278.00	-11.1%
TOTAL, REVENUES			1,718,813.00	1,527,278.00	-11.1%
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	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING 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	650,980.00	655,278.00	0.7%
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	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	763,814.00	832,012.00	8.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,414,794.00	1,487,290.00	5.1%
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			1,414,794.00	1,487,290.00	5.1%
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	1,718,813.00	1,527,278.00	-11.1%
5) TOTAL, REVENUES			1,718,813.00	1,527,278.00	-11.1%
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		1,414,794.00	1,487,290.00	5.1%
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			1,414,794.00	1,487,290.00	5.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			304,019.00	39,988.00	-86.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			304,019.00	39,988.00	-86.8%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	4,378,222.00	4,577,185.00	4.5%
b) Audit Adjustments		9793	(105,056.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			4,273,166.00	4,577,185.00	7.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			4,273,166.00	4,577,185.00	7.1%
2) Ending Net Position, June 30 (E + F1e)			4,577,185.00	4,617,173.00	0.9%
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	4,577,185.00	4,617,173.00	0.9%

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)	4,574.69	4,574.69	5,330.00	4,549.40	4,549.40	5,028.00
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)	4,574.69	4,574.69	5,330.00	4,549.40	4,549.40	5,028.00
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	4,574.69	4,574.69	5,330.00	4,549.40	4,549.40	5,028.00
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

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			32,139,449.00	33,104,658.00	29,304,658.00	31,731,212.00	32,287,212.00	32,843,212.00	34,304,689.00	34,247,414.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		2,730,000.00		3,430,202.00	2,456,000.00	2,456,000.00	3,430,000.00	2,456,000.00	2,100,000.00
Property Taxes	8020-8079		2,558,416.00	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00
Miscellaneous Funds	8080-8099								386,725.00	
Federal Revenue	8100-8299		131,278.00	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00
Other State Revenue	8300-8599				1,941,892.00	1,000,000.00	1,000,000.00	1,000,000.00		
Other Local Revenue	8600-8799		1,000,000.00			1,000,000.00		1,000,000.00		
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			6,419,694.00	3,200,000.00	8,572,094.00	7,656,000.00	6,656,000.00	8,630,000.00	6,042,725.00	5,300,000.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		2,814,130.00	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00
Classified Salaries	2000-2999		1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00
Employee Benefits	3000-3999		640,355.00	2,000,000.00	1,000,000.00	2,000,000.00	1,000,000.00	2,000,000.00	1,000,000.00	2,000,000.00
Books and Supplies	4000-4999							68,523.00		500,000.00
Services	5000-5999		1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00
Capital Outlay	6000-6599									
Other Outgo	7000-7499				145,540.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00
Interfund Transfers Out	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			5,454,485.00	7,000,000.00	6,145,540.00	7,100,000.00	6,100,000.00	7,168,523.00	6,100,000.00	7,600,000.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			965,209.00	(3,800,000.00)	2,426,554.00	556,000.00	556,000.00	1,461,477.00	(57,275.00)	(2,300,000.00)
F. ENDING CASH (A + E)			33,104,658.00	29,304,658.00	31,731,212.00	32,287,212.00	32,843,212.00	34,304,689.00	34,247,414.00	31,947,414.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE								
A. BEGINNING CASH		31,947,414.00	31,117,414.00	30,173,414.00	31,707,550.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	1,000,000.00	2,456,000.00	2,456,000.00	2,444,290.00	0.00		27,414,492.00	27,414,492.00
Property Taxes	8020-8079	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00			35,558,416.00	35,558,416.00
Miscellaneous Funds	8080-8099							386,725.00	386,725.00
Federal Revenue	8100-8299	200,000.00	200,000.00	200,000.00	181,511.00			2,312,789.00	2,312,789.00
Other State Revenue	8300-8599		1,000,000.00	1,000,000.00	1,000,000.00			7,941,892.00	7,941,892.00
Other Local Revenue	8600-8799	1,000,000.00		1,351,292.00				5,351,292.00	5,351,292.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		5,200,000.00	6,656,000.00	8,007,292.00	6,625,801.00	0.00	0.00	78,965,606.00	78,965,606.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00		35,814,130.00	35,814,130.00
Classified Salaries	2000-2999	1,000,000.00	1,000,000.00	873,156.00				10,873,156.00	10,873,156.00
Employee Benefits	3000-3999	1,000,000.00	2,000,000.00	1,000,000.00	2,000,000.00			17,640,355.00	17,640,335.00
Books and Supplies	4000-4999		500,000.00	500,000.00	500,000.00			2,068,523.00	2,068,523.00
Services	5000-5999	1,000,000.00	1,000,000.00	1,000,000.00	3,858,234.00			14,858,234.00	14,858,234.00
Capital Outlay	6000-6599	30,000.00						30,000.00	30,000.00
Other Outgo	7000-7499		100,000.00	100,000.00				845,540.00	845,540.00
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		6,030,000.00	7,600,000.00	6,473,156.00	9,358,234.00	0.00	0.00	82,129,938.00	82,129,918.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	0.00
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		(830,000.00)	(944,000.00)	1,534,136.00	(2,732,433.00)	0.00	0.00	(3,164,332.00)	(3,164,312.00)
F. ENDING CASH (A + E)		31,117,414.00	30,173,414.00	31,707,550.00	28,975,117.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								28,975,117.00	

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	33,431,631.00	301	0.00	303	33,431,631.00	305	669,375.00	1,423,895.00	307	32,007,736.00	309
2000 - Classified Salaries	9,996,151.50	311	2,972.00	313	9,993,179.50	315	84,819.00	1,020,524.00	317	8,972,655.50	319
3000 - Employee Benefits	17,248,064.00	321	888,727.00	323	16,359,337.00	325	207,493.00	898,243.00	327	15,461,094.00	329
4000 - Books, Supplies Equip Replace. (6500)	6,662,206.00	331	23,125.00	333	6,639,081.00	335	104,362.00	4,232,643.00	337	2,406,438.00	339
5000 - Services. . . & 7300 - Indirect Costs	23,641,488.00	341	10,931.00	343	23,630,557.00	345	3,274,293.00	10,966,573.00	347	12,663,984.00	349
				TOTAL	90,053,785.50	365			TOTAL	71,511,907.50	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011.	1100	27,206,060.00	375
2. Salaries of Instructional Aides Per EC 41011.	2100	1,752,478.00	380
3. STRS.	3101 & 3102	7,871,720.00	382
4. PERS.	3201 & 3202	549,463.00	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	554,144.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	389,566.00	385
7. Unemployment Insurance.	3501 & 3502	157,211.00	390
8. Workers' Compensation Insurance.	3601 & 3602	642,043.00	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	20,000.00	393

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)	39,142,685.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)	0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*	0.00	396
14. TOTAL SALARIES AND BENEFITS	39,142,685.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372	54.74%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	54.74%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	.26%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	71,511,907.50
5. Deficiency Amount (Part III, Line 3 times Line 4)	185,930.96

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

Federal and state funds not spent on teacher salaries

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	35,814,130.00	301	0.00	303	35,814,130.00	305	684,976.00	1,101,959.00	307	34,712,171.00	309
2000 - Classified Salaries	10,873,156.00	311	5,000.00	313	10,868,156.00	315	108,649.00	727,134.00	317	10,141,022.00	319
3000 - Employee Benefits	17,640,335.00	321	953,853.00	323	16,686,482.00	325	205,265.00	631,083.00	327	16,055,399.00	329
4000 - Books, Supplies Equip Replace. (6500)	2,068,523.00	331	0.00	333	2,068,523.00	335	756,628.00	903,656.00	337	1,164,867.00	339
5000 - Services. . . & 7300 - Indirect Costs	14,730,265.00	341	0.00	343	14,730,265.00	345	2,460,918.00	3,639,606.00	347	11,090,659.00	349
				TOTAL	80,167,556.00	365			TOTAL	73,164,118.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011.	1100	27,798,240.00	375
2. Salaries of Instructional Aides Per EC 41011.	2100	2,593,678.00	380
3. STRS.	3101 & 3102	7,570,389.00	382
4. PERS.	3201 & 3202	779,657.00	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	606,414.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	360,300.00	385
7. Unemployment Insurance.	3501 & 3502	24,590.00	390
8. Workers' Compensation Insurance.	3601 & 3602	712,835.00	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	0.00	393

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)	40,446,103.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)	0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*	0.00	396
14. TOTAL SALARIES AND BENEFITS	40,446,103.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372	55.28%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	55.28%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	73,164,118.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

Federal and state funds not spent on teacher salaries deducted from total expenditures.

Section I - Expenditures	Funds 01, 09, and 62			2022-23 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	93,398,767.50
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	4,725,934.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	1,675,236.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	969,359.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100, 9200	7699, 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				2,644,595.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				86,028,238.50

Section II - Expenditures Per ADA	**2022-23 Annual ADA/Exps. Per ADA**
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)	4,574.69
B. Expenditures per ADA (Line I.E divided by Line II.A)	18,805.26

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	64,919,962.12	13,785.66
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	64,919,962.12	13,785.66
B. Required effort (Line A.2 times 90%)	58,427,965.91	12,407.09
C. Current year expenditures (Line I.E and Line II.B)	86,028,238.50	18,805.26
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2024-25 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
   (Functions 7200-7700, goals 0000 and 9000) — 3,345,095.00
2. Contracted general administrative positions not paid through payroll
   a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. — 0.00
   b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
   (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) — 56,450,598.50

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) — 5.93%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. Retain supporting documentation. — 0.00

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. — 0.00

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
   (Functions 7200-7600, objects 1000-5999, minus Line B9) — 3,971,251.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
   (Function 7700, objects 1000-5999, minus Line B10) — 866,757.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	74,160.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	93,144.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only)	
(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	626,703.04
6. Facilities Rents and Leases (portion relating to general administrative offices only)	
(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	5,632,015.04
9. Carry-Forward Adjustment (Part IV, Line F)	(62,663.17)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	5,569,351.87
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	47,492,823.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	9,129,593.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	5,120,321.50
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	601,660.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	7,313.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,182,738.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only)	
(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600,	
resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	771,862.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only)	
(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals	
except 0000 and 9000, objects 1000-5999)	44,234.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices)	
(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	9,941,644.96
12. Facilities Rents and Leases (all except portion relating to general administrative offices)	
(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	240,464.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	112,433.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,844,106.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	76,489,192.46
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	7.36%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2024-25 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	7.28%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates

the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

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

A. Indirect costs incurred in the current year (Part III, Line A8)	5,632,015.04
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	616,277.13
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (8.27%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (8.27%) times Part III, Line B19) or (the highest rate used to recover costs from any program (8.25%) times Part III, Line B19); zero if positive	(62,663.17)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(62,663.17)
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	7.28%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment ($-31331.58) is applied to the current year calculation and the remainder ($-31331.59) is deferred to one or more future years:	7.32%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment ($-20887.72) is applied to the current year calculation and the remainder ($-41775.45) is deferred to one or more future years:	7.34%
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	(62,663.17)

Approved indirect cost rate: 8.27%

Highest rate used in any program: 8.25%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	566,017.00	40,572.00	7.17%
01	3182	488,102.00	9,944.00	2.04%
01	3310	815,542.00	65,189.00	7.99%
01	3315	44,503.00	2,623.00	5.89%
01	3550	33,250.00	1,550.00	4.66%
01	4035	218,738.00	9,559.00	4.37%
01	4127	111,906.00	3,143.00	2.81%
01	6010	60,178.00	3,009.00	5.00%
01	6500	8,377,399.00	661,500.00	7.90%
01	7220	111,511.00	5,500.00	4.93%
01	8150	2,217,972.00	183,000.00	8.25%
01	9010	2,192,710.50	9,774.00	0.45%
11	6391	204,277.00	8,335.00	4.08%
12	5320	21,966.00	740.00	3.37%
13	5310	1,939,602.00	88,404.00	4.56%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		897,899.00	897,899.00
2. State Lottery Revenue	8560	803,566.00		320,440.00	1,124,006.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		803,566.00	0.00	1,218,339.00	2,021,905.00
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	639,222.00		0.00	639,222.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	164,344.00		0.00	164,344.00
4. Books and Supplies	4000-4999	0.00		94,510.00	94,510.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			230.00	230.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			125,599.00	125,599.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		803,566.00	0.00	220,339.00	1,023,905.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	0.00	0.00	998,000.00	998,000.00

D. COMMENTS:

The district print shop provides classroom consumables for instructional materials.

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	113,103.00	0.00	0.00	(111,553.00)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	338.00	0.00	10,348.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	742.00	0.00	11,776.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(114,183.00)	89,429.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

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

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

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	114,183.00	(114,183.00)	111,553.00	(111,553.00)	0.00	0.00	0.00	0.00

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	103,650.00	0.00	0.00	(133,819.00)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	350.00	0.00	11,219.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	800.00	0.00	7,950.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(104,800.00)	114,650.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	104,800.00	(104,800.00)	133,819.00	(133,819.00)	0.00	0.00		

Budget, July 1
Budget 2023-24
Technical Review Checks
Phase - All
Display - All Technical Checks

Newark Unified **Alameda County**

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

F - Fatal (Data must be corrected; an explanation is not allowed)
W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUNCTION - (**Fatal**) - All FUNCTION codes must be valid. **Passed**

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

CHECKGOAL - (**Fatal**) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (**Fatal**) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (**Warning**) - All RESOURCE codes must be valid. **Passed**

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

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

CHK-FUNDxFUNCTION-A - (**Warning**) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

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

CHK-FUNDxGOAL - (**Warning**) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (**Fatal**) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (**Warning**) - All FUND and RESOURCE account code combinations should be valid. **Passed**

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

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

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

CHK-RESOURCExOBJECTA - (**Warning**) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

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

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

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

GENERAL LEDGER CHECKS

CEFB-POSITIVE - (**Fatal**) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

CONTRIB-RESTR-REV - (**Fatal**) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

CONTRIB-UNREST-REV - (**Fatal**) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

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

EPA-CONTRIB - (**Fatal**) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

EXCESS-ASSIGN-REU - (**Fatal**) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

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

INTERFD-DIR-COST - (**Fatal**) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

INTERFD-IN-OUT - (**Fatal**) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

INTERFD-INDIRECT - (**Fatal**) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

INTERFD-INDIRECT-FN - (**Fatal**) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

INTRAFD-DIR-COST - (**Fatal**) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRAFD-INDIRECT - (**Fatal**) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRAFD-INDIRECT-FN - (**Fatal**) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

LCFF-TRANSFER - (**Fatal**) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

LOTTERY-CONTRIB - (**Fatal**) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

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

PASS-THRU-REV=EXP - (**Warning**) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **Passed**

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

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

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

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

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

SUPPLEMENTAL CHECKS

CB-BALANCE-ABOVE-MIN - (**Warning**) - In Form CB, the district checked the box relating to compliance with EC Section 42127(a)(2)(B) and (C). **Passed**

CB-BUDGET-CERTIFY - (**Fatal**) - In Form CB, the district checked the box relating to the required budget certifications. **Passed**

CS-EXPLANATIONS - (**Fatal**) - Explanations must be provided in the Criteria and Standards Review (Form 01CS) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. **Passed**

CS-YES-NO - (**Fatal**) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CS) must be answered Yes or No, where applicable, for the form to be complete. **Passed**

EXPORT VALIDATION CHECKS

ADA-PROVIDE - (**Fatal**) - Average Daily Attendance data (Form A) must be provided. **Passed**

BUDGET-CERT-PROVIDE - (**Fatal**) - Budget Certification (Form CB) must be provided. **Passed**

CHK-DEPENDENCY - (**Fatal**) - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. **Passed**

CHK-UNBALANCED-B - (**Fatal**) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. **Passed**

CS-PROVIDE - (**Fatal**) - The Criteria and Standards Review (Form 01CS) has been provided. **Passed**

FORM01-PROVIDE - (**Fatal**) - Form 01 (Form 01I) must be opened and saved. **Passed**

MYP-PROVIDE - (**Warning**) - A Multiyear Projection Worksheet must be provided with your Budget. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) **Passed**

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

WK-COMP-CERT-PROVIDE - (**Fatal**) - Workers' Compensation Certification (Form CC) must be provided. **Passed**

Budget, July 1
Estimated Actuals 2022-23
Technical Review Checks
Phase - All
Display - All Technical Checks

Newark Unified **Alameda County**

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

F - Fatal (Data must be corrected; an explanation is not allowed)
W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUNCTION - (**Fatal**) - All FUNCTION codes must be valid. **Passed**

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

CHECKGOAL - (**Fatal**) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (**Fatal**) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (**Warning**) - All RESOURCE codes must be valid. **Passed**

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

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

CHK-FUNDxFUNCTION-A - (**Warning**) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

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

CHK-FUNDxGOAL - (**Warning**) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (**Fatal**) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (**Warning**) - All FUND and RESOURCE account code combinations should be valid. **Passed**

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

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

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

CHK-RESOURCExOBJECTA - (**Warning**) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

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

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

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

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

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

GENERAL LEDGER CHECKS

AR-AP-POSITIVE - (**Warning**) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund. **Passed**

CEFB-POSITIVE - (**Fatal**) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

CONTRIB-RESTR-REV - (**Fatal**) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

CONTRIB-UNREST-REV - (**Fatal**) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

DUE-FROM=DUE-TO - (**Fatal**) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). **Passed**

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

EPA-CONTRIB - (**Fatal**) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

EXCESS-ASSIGN-REU - (**Fatal**) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

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

INTERFD-DIR-COST - (**Fatal**) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

INTERFD-IN-OUT - (**Fatal**) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

INTERFD-INDIRECT - (**Fatal**) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

INTERFD-INDIRECT-FN - (**Fatal**) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

INTRAFD-DIR-COST - (**Fatal**) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRAFD-INDIRECT - (**Fatal**) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRAFD-INDIRECT-FN - (**Fatal**) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

LCFF-TRANSFER - (**Fatal**) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

LOTTERY-CONTRIB - (**Fatal**) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

NET-INV-CAP-ASSETS - (**Warning**) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund. **Passed**

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

PASS-THRU-REV=EXP - (**Warning**) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **Passed**

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

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

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

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

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

SUPPLEMENTAL CHECKS

ASSET-ACCUM-DEPR-NEG - (**Fatal**) - In Form ASSET, accumulated depreciation and amortization for governmental and business-type activities must be zero or negative. **Passed**

DEBT-ACTIVITY - (**Informational**) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt. **Passed**

DEBT-POSITIVE - (Fatal) - In Form DEBT, long-term liability ending balances must be positive. **Passed**

EXPORT VALIDATION CHECKS

ADA-PROVIDE - (**Fatal**) - Average Daily Attendance data (Form A) must be provided. **Passed**

CHK-DEPENDENCY - (**Fatal**) - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

CHK-UNBALANCED-A - (**Warning**) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. **Passed**

CHK-UNBALANCED-B - (**Fatal**) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. **Passed**

FORM01-PROVIDE - (**Fatal**) - Form 01 (Form 01I) must be opened and saved. **Passed**

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