



CUPERTINO UNION
SCHOOL DISTRICT

2023-2024

Budget Adoption
Financial & SACS Report



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DISTRICT PRIORITIES

1. Academic Excellence

Support each child in demonstrating the skills, competencies and characteristics embedded in the District's Strategic Plan and the CUSD Portrait of a Learner. Provide the resources to support students to thrive academically, socially, emotionally and in physical fitness by supporting the Whole Child and fostering engaging, positive, safe learning environments.

2. Stakeholder Engagement and Involvement

Actively engage all Stakeholders (staff, students, families, community) in supporting the implementation of the CUSD Strategic Plan and bringing our plan to life across our community.

3. District Sustainability

Develop a long-term fiscal plan that sustains the financial needs of the District to support staff and students and provide resources throughout declining enrollment.

CUPERTINO UNION SCHOOL DISTRICT

2023-2024 BUDGET ADOPTION

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2023-2024 Budget Development Calendar (Board Approved 2.9.23)

Phase I	
May 24, 2023	Budget Advisory Committee Meeting (2022-23 Second Interim and May Revise)
June 7, 2023	2023-2024 Preliminary Budget/Assumptions to the Board (May Revision and Hold Public Hearing on Budget Adoption)
June 15, 2023	Board Adoption of 2023-2024 District Budget and LCAP
Phase II	
TBD - August, 2023	Present 2023-2024 Revised Budget (45 Days after based on final State Budget) to the Board for approval
September 14, 2023	Present 2022-2023 Unaudited Actuals to the Board
September 27, 2023	Budget Advisory Committee Meeting (Approved 2023-2024 Budget)
December 7, 2023	Present 2023-2024 First Interim Budget to the Board
December 14, 2023	Present 2023-2024 First Interim Budget to the Board for approval
Phase III	
January 11, 2024	Present 2022-2023 Audit Report to the Board
TBD - January/February 2024	Present Governor's 2024-2025 January budget proposal to the Board (At Winter Advance)
January 31, 2024	Budget Advisory Committee Meeting (2023-2024 First Interim) (Special Meeting)
TBD - March 2024	Present 2023-2024 Second Interim Budget to the Board
March 14, 2024	Present 2023-2024 Second Interim Budget to the Board for approval
May 22, 2024	Budget Advisory Committee Meeting (2023-2024 Second Interim and May Revise)

BASIS FOR BUDGET PRESENTATION – BY FUND

The accounting system of Cupertino Union School District is organized and operated on the basis of self-balancing accounts, which comprise its assets, liabilities and fund balances, revenues and expenditures as appropriate. District resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The various types of funds, as defined by the California State Accounting Manual, are as follows:

General Funds (Funds 01-09):

The general funds are used to account for the ordinary operations of the district. All transactions except those required or permitted by law to be in another fund are accounted for in these funds. These funds are divided into unrestricted and restricted general funds. The unrestricted general funds are used to account for those projects and activities that are funded with unrestricted revenues. The restricted general funds are used to account for those projects and activities that are funded by external revenue sources that are legally restricted by the donor to specific purposes. The district's unrestricted general funds comprise *General Fund (Fund 01)* and *Non-Prop 20 Lottery (Fund 09)*. The restricted general funds comprise *Special Education (Fund 07)* and *Prop 20 Lottery, Local Revenues and Categorical Programs (Fund 08)*.

Cafeteria Special Revenue Funds (Fund 13):

This fund is used to account separately for federal, state, and local resources to operate food services program (*Education Code* sections 38090 and 38093).

Building Funds (Fund 21, 24):

The fund (Fund 24) exists primarily to account separately for proceeds from the sale of bonds (*Education Code* section 15146) and may not be used for any purposes other than those for which the bonds were issued.

Other authorized revenues to the Building Fund (Fund 21) are proceeds from the sale or lease-with-option to purchase of real property (*Education Code* section 17462) and revenue from rentals and leases of real property specifically authorized for deposit into the fund by the governing board (*Education Code* section 41003). Expenditures in Fund 21, Building Fund, are most commonly made against the 6000 object codes for Capital Outlay.

The principal revenues and other sources in this fund are:

- Rental and Leases
- Interest
- Proceeds from the Sales of Bonds
- Proceeds from the Sale/Lease-Purchased of Lands and Buildings

Capital Facilities Fund (Fund 25):

This fund is used primarily to account separately for monies received from fees levied on development projects as a condition of approval (*Education Code* sections 17620-17626 and *Government Code* section 65995 et seq.).

The principal revenues in this fund are:

- Interest
- Mitigation/Developer Fees

School Facilities Program (Fund 35):

The SFP was established by the Leroy F. Greene School Facilities Act of 1998 to provide matching grants for school districts to acquire school sites, construct new facilities, and modernize existing facilities. New construction grants provide funding on a 50/50 state and local match basis; and modernization grants provide funding on a 60/40 basis. Districts fund their shares primarily through local general obligation bonds and developer fees (levied by school districts on most forms of new development). Districts that cannot cover all or part of their share of costs for an SFP project may also receive financial hardship assistance. Under limited circumstances (such as natural disasters or severe health and safety threats), school districts can get additional state funding through facility hardship grants.

Debt Service Funds (Fund 51):

The debt service funds are established to account for the accumulation of resources for and the payment of the principal and interest on general long-term debt. The district's debt service funds comprise Bond Interest and Redemption Fund, and Certificates of Participation Fund. The *Bond Interest and Redemption Fund* is used for the repayment of bonds issued for the district. The county auditor maintains control over the district's Bond Interest and Redemption Fund. The principal and interest on the bonds are paid by the county treasurer from taxes levied by the county auditor-controller. The *Certificates of Participation Fund* is used for the accumulation of resources for and the retirement of principal and interest of the outstanding Certificates of Participation (COPs).

Self-Insurance Funds (Fund 62 & 67):

The self-insurance funds are used to separate money received for self-insurance activities from other operating funds. The district has established two self-insurance funds: Health & Welfare and Workers' Compensation. Expense transactions recorded in these funds include the payment of claims, estimates of costs relating to incurred-but-not-reported (IBNR), administrative costs, deductible insurance amounts, cost of excess insurance, and other related costs.

Enterprise Fund (Fund 63):

The Enterprise fund is established to properly account for and record the activities of the District's Fee Based Preschool and Daycare Programs. The California Department of Education (CDE) and the California School Accounting Manual (CSAM) allow for the establishment of an Enterprise Fund that is financed and operated in a manner that is similar to that employed by private business enterprise with the intent of providing continuous goods or services primarily through charges to users.

California Department of Education
Standardized Account Code Structures (SACS)

As required by the Federal and State governments, the district implemented the SACS in 2000-2001. The standardized structure was developed to accomplish the objectives of establishing a uniform, comprehensive, and minimum chart of accounts statewide to improve financial data collection, reporting transmission, accuracy and comparability and providing better information for use by administrators, parents, board members, legislators, and others interested in school finance.

STANDARDIZED ACCOUNT CODE STRUCTURE (SACS) LAYOUT						
Fund	Resource (Project/Reporting)	Project Year	Goal	Function (Activity)	Object	School (Use Optional)
XX	XXXX	X	XXXX	XXXX	XXXX	XXX

REVENUE ACCOUNTS						
Fund	Resource	Project Year	Goal	Function	Object	School
XX	XXXX	X	XXXX	XXXX	XXXX	XXX
Required	Required	Required when more than one project year occurs in the fiscal year	Not required except for Special Education Revenues	Not required	Required	Not required

EXPENDITURE ACCOUNTS						
Fund	Resource	Project Year	Goal	Function	Object	School
XX	XXXX	X	XXXX	XXXX	XXXX	XXX
Required	Required	Required when more than one project year occurs in the fiscal year	Required	Required	Required	Not required

The district's accounting data is organized and presented in the following fields as required by the CDE. These fields in sequence make up the account strings of the district's accounting numbers. These fields are defined by the California State Accounting Manual (CSAM) as follows:

CUSD Customized Chart of Accounts per SACS Structure								
Fund	Location	Resource	Goal	Function	Object	Local Program	Project Year	Cost Center
XX	XX	XXXX	XXXX	XXXX	XXXX	XXXX	X	XXXX

Chart of Accounts

Fund:

- Identifies the fund that is receiving the revenue, paying the expenditure, or otherwise being affected by the transaction. A fund is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, all related liabilities, and residual equities and balances or changes therein.
- Identifies specific activities or defines certain objectives of the district in accordance with special regulations, restrictions, or limitations.

Location:

- Designates a specific school structure under a Principal's responsibility or a department under a manager's responsibility.

Resource:

- Tracks those activities that are funded with revenues that have special accounting or reporting requirements or that are legally restricted.

Goal:

- Accumulates costs by instructional goals and objectives of a school district.
- Identifies revenues for special education.
- Classifies financial information by subject matter and/or mode of education.

Function:

- Identifies activities or services performed to support or accomplish one or more goals or objectives.
- Describes the activity for which a service or material is acquired.

Object:

- Classifies revenues by source and type, such as Local Control Funding Formula (LCFF) sources, federal revenue, other state revenue, fees, and contracts.
- Classifies expenditures by type of commodity or services, such as certificated salaries, classified salaries, employee benefits, books, supplies, and services.

Local Program:

- The district's local program is a SACS optional code to use as an additional way of defining other activities outside the ranges defined in CSAM.
- This is also a unique locally defined code to classify local revenue by its specific description to allow tracking and reporting.
- Classifies expenditures to easily track the program's activity and can easily be tracked for its intended purpose.

Project Year:

- Classifies the activities of the same grant with different project years within the fiscal year.

Cost Center:

- Classifies the source of activity whether it's a school site or a department.

ADA and Enrollment Historic Data

The average daily attendance is a calculation of the number of students in class on an average day. The ADA determined for the attendance period ended before April 15 (P-2 ADA) is the base for the LCFF calculation. Before the P-2 ADA is available, the district uses the CBEDS (California Basic Educational Data System) enrollment in October and the percentage of ADA as of CBEDS enrollment historic data to project the P-2 ADA.

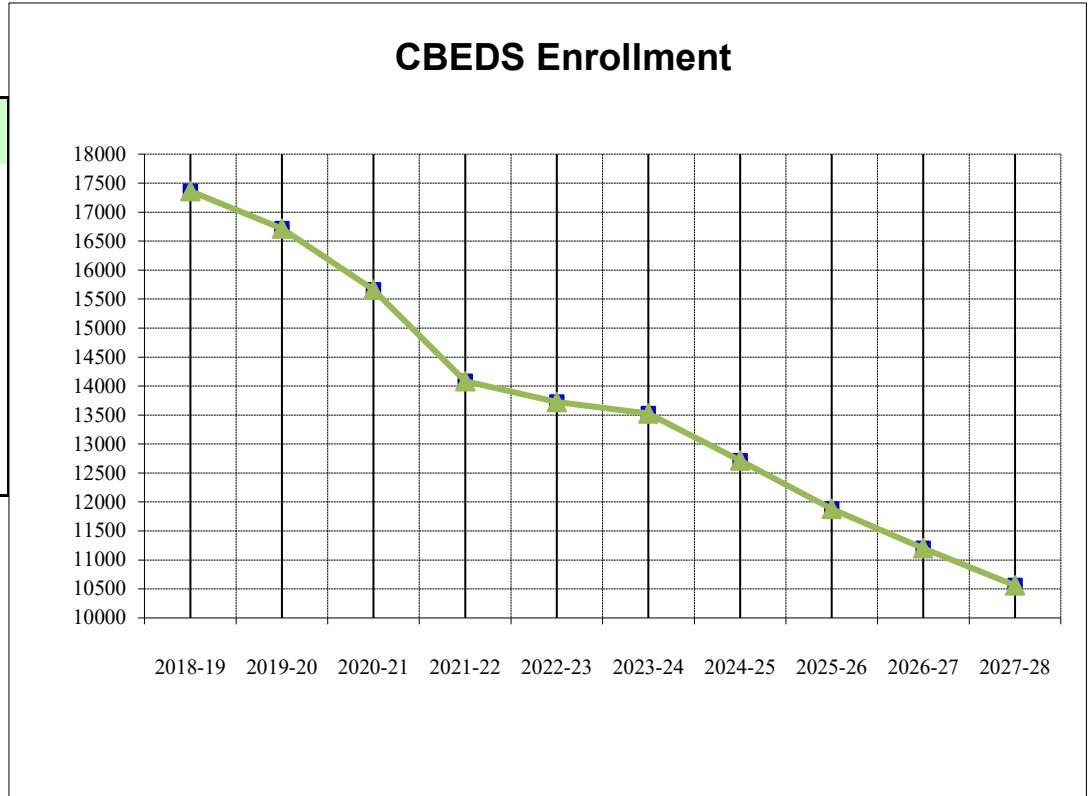
The charts on the following pages demonstrate the historical data of the district's CBEDS enrollment, Average Daily Attendance (ADA) at P-2, and Percentage of P-2 ADA vs CBEDS Enrollment over the last 10 years and the estimated enrollment for the next 5 years using the district's conservative demographer's report.

CUPERTINO UNION SCHOOL DISTRICT

CBEDS Enrollment Report

FY 2018-19 through 2027-28

FISCAL YEAR	CBEDS Enrollment	% Incr.	Inc/Dec Over PY
2018-19	17,363	-3.63%	(654)
2019-20	16,717	-3.72%	(646)
2020-21	15,663	-6.30%	(1,054)
2021-22	14,084	-10.08%	(1,579)
2022-23	13,724	-2.56%	(360)
2023-24 *	13,526	-1.44%	(198)
2024-25 *	12,716	-5.99%	(810)
2025-26 *	11,881	-6.57%	(835)
2026-27 *	11,201	-11.91%	(1,515)
2027-28 *	10,560	-11.12%	(1,321)



* Estimates using the latest 2022 demographer's report

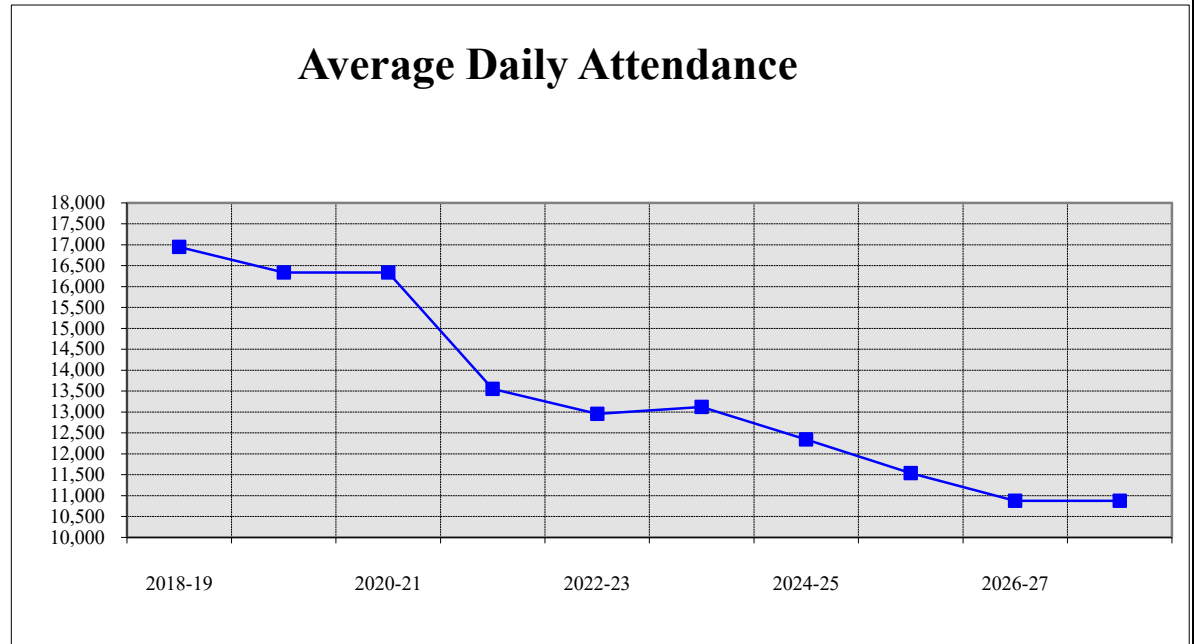
**CUPERTINO UNION SCHOOL DISTRICT
AVERAGE DAILY ATTENDANCE (ADA) AT P-2**

FY 2018-19 through 2027-28

FISCAL YEAR	ADA @ P-2	% Incr.	Inc/Dec Over PY
2018-19	16,945	-3.64%	(641)
2019-20	16,336	-3.59%	(609)
2020-21 #	16,336	0.00%	0
2021-22	13,555	-17.02%	(2,781)
2022-23	12,952	-4.45%	(603)
2023-24 *	13,120	1.30%	168
2024-25 *	12,345	-5.91%	(775)
2025-26 *	11,535	-6.56%	(810)
2026-27 *	10,875	-11.91%	(1,470)
2027-28 *	10,875	-5.72%	(660)

2020-2021 Hold Harmless provision

* Estimates using the latest 2022 demographer's report

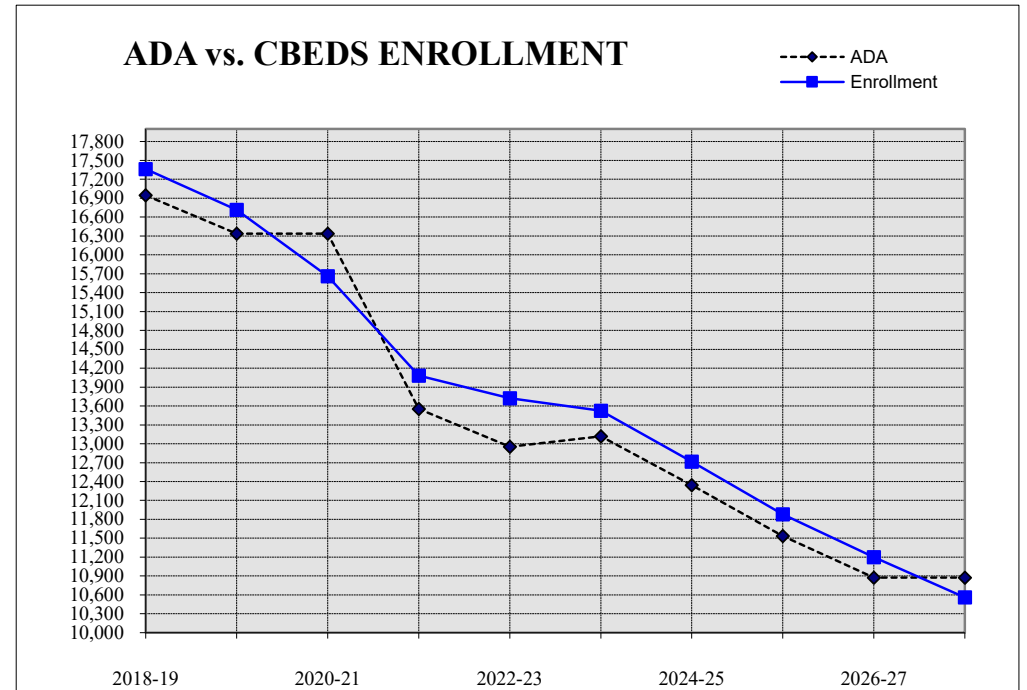


CUPERTINO UNION SCHOOL DISTRICT

P-2 ADA vs. CBEDS ENROLLMENT

From 2018-19 to 2027-28

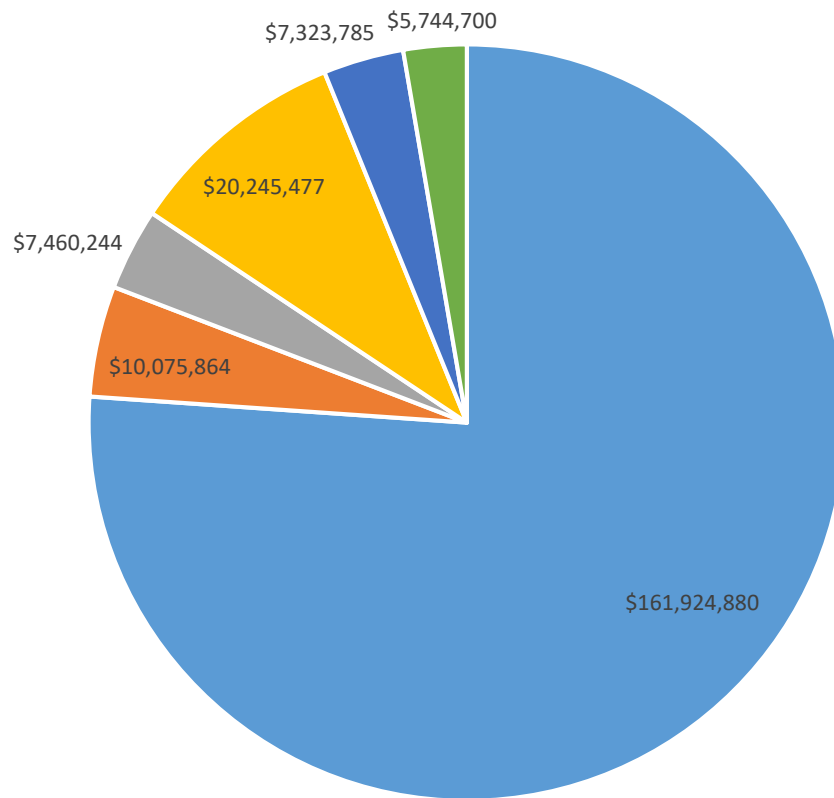
Years	P-2 ADA (Projected)	P-2 ADA (Funded)	% Incr	CBEDS Enrollment (October)	% Incr	ADA as % of Enrollment
2018-19	16,945	18,579		17,363		98%
2019-20	16,336	18,281	-1.60%	16,717	-3.72%	98%
2020-21 #	16,336	16,336	-10.64%	15,663	-6.30%	104%
2021-22	13,555	16,327	-0.06%	14,084	-10.08%	96%
2022-23	12,952	13,577	-16.84%	13,724	-2.56%	94%
2023-24 *	13,120	14,354	5.73%	13,526	-1.44%	97%
2024-25 *	12,345	13,289	-7.42%	12,716	-5.99%	97%
2025-26 *	11,535	12,820	-3.53%	11,881	-6.57%	97%
2026-27 *	10,875	12,344	-3.71%	11,201	-5.72%	97%
2027-28 *	10,875	12,479	-2.66%	10,560	-11.12%	103%



2020-2021 Hold Harmless provision

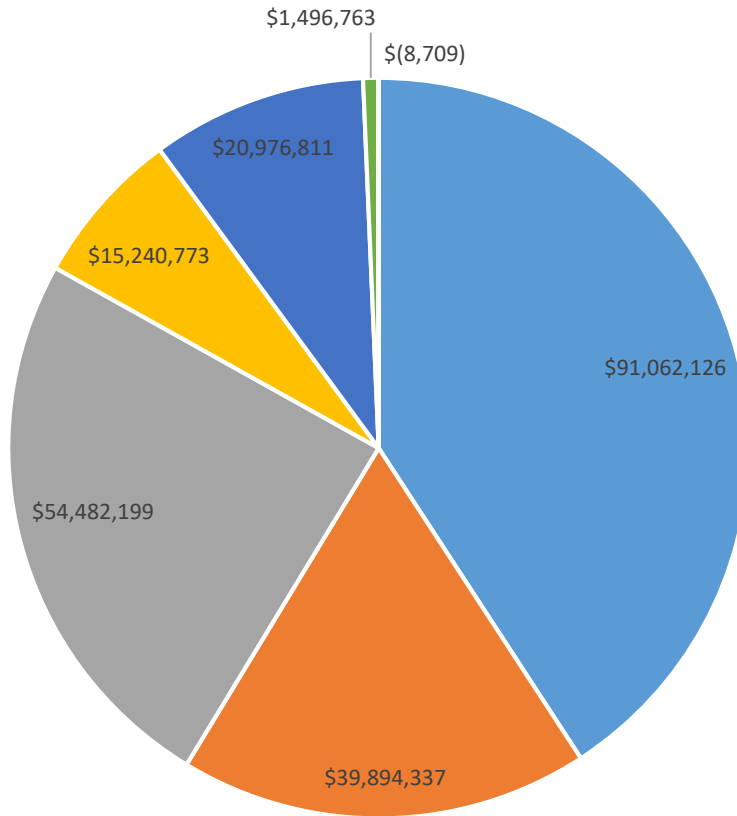
* Estimates using the latest 2022 demographer's report

Combined General Fund Revenues



- LCFF SOURCE 8010-8099
- STATE REVENUE 8300-8599
- SPED PROPERTY TAX REVENUE 8097
- LOCAL REVENUE 8600-8799
- FEDERAL REVENUES 8100-8299
- OTHER FINANCING 8900-8999

Combined General Fund Expenditures



- CERTIFICATED SALARIES
- CLASSIFIED SALARIES
- EMPLOYEE BENEFITS
- BOOKS & SUPPLIES
- SERVICES & OTHER OPERATING
- CAPITAL OUTLAY
- OTHER OUTGO

BUDGET ADOPTION 2023-2024	Object Codes	Fund 01	Fund 09	Sub-Total	Fund 07	Fund 08	Sub-Total	Total	
		General	Lottery	General Fund	Sp. Ed.	Categorical	General Fund	Unrestricted/	
		Unrestricted	Unrestricted	Unrestricted	Restricted	Restricted	Restricted	Restricted	
REVENUE SOURCES:									
Federal	8100-8299		-	-	3,609,790	3,850,454	7,460,244	7,460,244	3.51%
LCFF - State Aid	8011	33,171,918	-	33,171,918	-	-	-	33,171,918	15.59%
LCFF - Supplemental & Instr material realignment	8011	8,129,206	-	8,129,206	-	-	-	8,129,206	3.82%
LCFF - EPA Entitlement	8012	2,870,830	-	2,870,830	-	-	-	2,870,830	1.35%
LCFF Property Taxes (Other State Restricted)	8021-8097	117,752,926	-	117,752,926	10,075,864	-	10,075,864	127,828,790	60.08%
Other State (1160-1163)	8300-8599		-	-	-	1,516,855	1,516,855	1,516,855	0.71%
Lottery & Lottery - Prop 20 & Non-Prop 20	8560	-	2,201,823	2,201,823	-	867,710	867,710	3,069,533	1.44%
Mandated Block Grant	8550	489,712	-	489,712	-	-	-	489,712	0.23%
ONE TIME FUNDS:									
ESSER II	8290		-	-	-		-	-	0.00%
ESSER III	8290		-	-	-		-	-	0.00%
ESSER III Learning Loss	8290		-	-	-		-	-	0.00%
ELO ESSER III	8290		-	-	-		-	-	0.00%
ELOP	8590		-	-	-		-	-	0.00%
All Other State (CASSP, Transpo Excess)	8590	1,222,480	-	1,222,480	921,831	13,025,066	13,946,897	15,169,377	7.13%
All Other State (STRS on Behalf)	8590		-	-	-	-	-	-	0.00%
Discretionary Block Grant	8590		-	-	-	-	-	-	0.00%
Local Revenue	8600-8799	886,239	-	886,239	182,643	-	182,643	1,068,882	0.50%
MAA/LEA-Medi Cal	8699		-	-	-	-	-	-	0.00%
Parcel Tax	8621		-	-	-	-	-	-	0.00%
Developer Fees	8681		-	-	-	-	-	-	0.00%
Interest	8661	347,882	8,287	356,169	-	-	-	356,169	0.17%
Facility Use (Civic Permit & Community Partnerships)	8689	1,090,000	-	1,090,000	-	-	-	1,090,000	0.51%
Transportation Fees	8675		-	-	-	-	-	-	0.00%
Rental Income	8972		-	-	-	-	-	-	0.00%
All Other Local	86xx		-	-	-	4,808,734	4,808,734	4,808,734	2.26%
Other Sources	89xx	171,280	-	171,280	-	5,573,420	5,573,420	5,744,700	2.70%
TOTAL REVENUE		166,132,473	2,210,110	168,342,583	14,790,128	29,642,239	44,432,367	212,774,950	100.00%
Other Financing sources/Uses:									
Interfund Transfer In/Out	87xx	-	-	-	-	-	-	-	0.00%
Other Financing Sources	87xx		-	-	-	-	-	-	0.00%
Contribution (8980)-Others	8980	(150,912)	-	(150,912)	-	-	-	(150,912)	-0.07%
Contribution (8980)-Special Education	8980	(27,399,101)	-	(27,399,101)	27,399,101	-	27,399,101	-	0.00%
Contribution (8980)-RRMA	8980	(1,393,414)	-	(1,393,414)	-	1,544,326	1,544,326	150,912	0.07%
TOTAL TRANSFERS/CONTRIBUTIONS		(28,943,427)	-	(28,943,427)	27,399,101	1,544,326	28,943,427	-	0.00%
TOTAL REVENUE incl TRANSFERS		137,189,046	2,210,110	139,399,156	42,189,229	31,186,565	73,375,794	212,774,950	100.00%
EXPENDITURES:									
Certificated Salaries	1000-1999	76,117,826	432,554	76,550,380	12,268,808	2,242,938	14,511,746	91,062,126	40.81%
Classified Salaries	2000-2999	18,638,199	1,083,173	19,721,372	13,192,338	6,980,627	20,172,965	39,894,337	17.88%
Employee Benefits	3000-3999	32,105,576	687,177	32,792,753	9,530,643	12,158,803	21,689,446	54,482,199	24.42%
(STRS on Behalf, Resource 7690 only)	3101-3102		-	-	-	-	-	-	0.00%
Books and Supplies	4000-4999	8,160,613	6,970	8,167,583	2,097,538	4,975,652	7,073,190	15,240,773	6.83%
Services & Other	5000-5999	8,248,755	236	8,248,991	5,347,976	7,379,844	12,727,820	20,976,811	9.40%
Capital Outlay	6000-6999	89,908	-	89,908	-	1,406,855	1,406,855	1,496,763	0.67%
Direct Cost/Indirect Cost Transfer	7000-7999	(1,081,257)	-	(1,081,257)	280,968	791,580	1,072,548	(8,709)	0.00%
TOTAL EXPENDITURES		142,279,620	2,210,110	144,489,730	42,718,271	35,936,299	78,654,570	223,144,300	100.00%
Net Incr/(Decr) in Fd Bal									
		(5,090,574)	-	(5,090,574)	(529,042)	(4,749,734)	(5,278,776)	(10,369,350)	
Estimated Actuals Beginning Balance - 7/1/2023									
		33,454,959	-	33,454,959	529,042	19,032,759	19,561,801	51,644,225	
Ending Fund Balance - 6/30/2024									
		28,364,385	-	28,364,385	-	14,283,025	14,283,025	41,274,875	

BUDGET ADOPTION 2023-2024	Object	Fund 13	Fund 21	Fund 24	Fund 25	Fund 35	Fund 62	Fund 63	Fund 67			
	Codes	Cafeteria	Building	GO Bond-2012	Developer	School Facilities	Self-Funded	Enterprise	Workers'	TOTAL	GRAND TOTAL	
					Fee	Fund	Insurance	Fund	Compensation	OTHER FUNDS	ALL FUNDS	
REVENUE SOURCES:												
Federal	8100-8299	1,100,000								1,100,000	8,560,244	3.39%
LCFF - State Aid	8011									-	33,171,918	13.13%
LCFF - Supplemental & Instr material realignment	8011									-	8,129,206	3.22%
LCFF - EPA Entitlement	8012									-	2,870,830	1.14%
LCFF Property Taxes (Other State Restricted)	8021-8097									-	127,828,790	50.58%
Other State (1160-1163)	8300-8599	6,000,000				1,782,589				7,782,589	9,299,444	3.68%
Lottery & Lottery - Prop 20 & Non-Prop 20	8560									-	3,069,533	1.21%
Mandated Block Grant	8550									-	489,712	0.19%
ONE TIME FUNDS:												
ESSER II	8290									-	-	0.00%
ESSER III	8290									-	-	0.00%
ESSER III Learning Loss	8290									-	-	0.00%
ELO ESSER III	8290									-	-	0.00%
ELOP	8590									-	-	0.00%
All Other State (CASSP, Transpo Excess)	8590	-	-							-	15,169,377	6.00%
All Other State (STRS on Behalf)	8590	-	-							-	-	0.00%
Discretionary Block Grant	8590	-	-							-	-	0.00%
Local Revenue	8600-8799	10,000	6,256,833					-		6,266,833	7,335,715	2.90%
MAA/LEA-Medi Cal	8699									-	-	0.00%
Parcel Tax	8621									-	-	0.00%
Developer Fees	8681				903,000					903,000	903,000	0.36%
Interest	8661	25,000	77,702		91,387		37,347	-	40,607	272,043	628,212	0.25%
Facility Use (Civic Permit & Community Partnerships)	8689									-	1,090,000	0.43%
Transportation Fees	8675									-	-	0.00%
Rental Income	8972									-	-	0.00%
All Other Local	86xx	1,000	-				19,142,150	2,762,507	1,697,046	23,602,703	28,411,437	11.24%
Other Sources	89xx									-	5,744,700	2.27%
TOTAL REVENUE		7,136,000	6,334,535	-	994,387	1,782,589	19,179,497	2,762,507	1,737,653	39,927,168	252,702,118	100.00%
Other Financing sources/Uses:												
Interfund Transfer In/Out	87xx									-	-	0.00%
Other Financing Sources	87xx									-	-	0.00%
Contribution (8980)-Others	8980									-	(150,912)	-0.06%
Contribution (8980)--Special Education	8980									-	-	0.00%
Contribution (8980)--RRMA	8980									-	150,912	0.06%
TOTAL TRANSFERS/CONTRIBUTIONS		-	-	-	-	-	-	-	-	-	-	0.00%
TOTAL REVENUE incl TRANSFERS		7,136,000	6,334,535	-	994,387	1,782,589	19,179,497	2,762,507	1,737,653	39,927,168	252,702,118	100.00%
EXPENDITURES:												
Certificated Salaries	1000-1999	-	-	-	-		77,972	103,328	-	181,300	91,243,426	34.45%
Classified Salaries	2000-2999	2,349,126	64,263				99,076	1,233,273	-	3,745,738	43,640,075	16.48%
Employee Benefits	3000-3999	970,875	32,591				71,857	593,756	-	1,669,079	56,151,278	21.20%
(STRS on Behalf, Resource 7690 only)	3101-3102	-	-	-	-		-	-	-	-	-	0.00%
Books and Supplies	4000-4999	3,320,000	140,500		500		365,595	86,097	500	3,913,192	19,153,965	7.23%
Services & Other	5000-5999	348,700	523,761		369,257		20,656,142	574,773	1,737,153	24,209,786	45,186,597	17.06%
Capital Outlay	6000-6999	270,000	-			1,782,589	-	-	-	2,052,589	3,549,352	1.34%
Direct Cost/Indirect Cost Transfer	7000-7999	200,000	5,573,420					171,280	-	5,944,700	5,935,991	2.24%
TOTAL EXPENDITURES		7,458,701	6,334,535	-	369,757	1,782,589	21,270,642	2,762,507	1,737,653	41,716,384	264,860,684	100.00%
Net Incr/(Decr) in Fd Bal												
		(322,701)	-	-	624,630	-	(2,091,145)	-	-	(1,789,216)	(12,158,566)	
Estimated Actuals Beginning Balance - 7/1/2023												
		3,952,675	3,431,980	-	3,774,112	-	2,091,145	-	-	13,249,912	64,894,137	
Ending Fund Balance - 6/30/2024												
		3,629,974	3,431,980	-	4,398,742	-	-	-	-	11,460,696	52,735,571	

	2022-2023 ESTIMATED ACTUALS			2023-2024 BUDGET ADOPTION		
	UNRESTRICTED FUNDS *	RESTRICTED FUNDS**	TOTAL FUNDS	UNRESTRICTED FUNDS *	RESTRICTED FUNDS**	TOTAL FUNDS
Estimated Beginning Fund Balance - July 1	32,836,327	13,033,383	45,869,710	28,973,589	22,670,636	51,644,225
Total Revenue	174,346,191	60,949,239	235,295,430	168,171,303	38,858,947	207,030,250
Total Contributions & Encroachments	(31,121,025)	31,206,843	85,818	(28,772,147)	28,943,427	171,280
Total Transfers In /Other Sources	-	2,453,509	2,453,509	-	5,573,420	5,573,420
Grand Total Revenue	143,225,166	94,609,591	237,834,757	139,399,156	73,375,794	212,774,950
Total Expenditures	147,087,904	84,972,338	232,060,242	144,489,730	78,654,570	223,144,300
Total Transfers Out/Other Uses	-	-	-	-	-	-
Total Expenditures	147,087,904	84,972,338	232,060,242	144,489,730	78,654,570	223,144,300
Revenue Less Expenditures	(3,862,738)	9,637,253	5,774,515	(5,090,574)	(5,278,776)	(10,369,350)
			-			-
Total Estimated Ending Balance - June 30	28,973,589	22,670,636	51,644,225	23,883,015	17,391,860	41,274,875
COMPONENTS OF ENDING BALANCE						
Revolving Cash	\$75,000			\$75,000		
Stores (Warehouse)	\$378,532			\$84,053		
Prepaid Expenditures	\$272,169			\$208,000		
Total Working Capital	\$725,701	\$0	\$725,701	\$367,053	\$0	\$367,053
Restricted:						
Categorical Programs Balance		22,670,636	\$22,670,636		17,391,860	\$17,391,860
Assigned:						
Programs Carryovers	-		-	10,011,758		10,011,758
LCFF Supplemental Carryover			-	-		-
Other Program Carryover			-	-		-
Discretionary Block Grant			-	-		-
Unassigned/Unappropriated:						
Additional Reserve for Future Downturn (3%)	6,961,807		6,961,807	6,694,329		6,694,329
Reserve for Economic Uncertainties (7%)	16,244,216		16,244,216	6,809,875		6,809,875
Additional Reserve for Future Downturn	5,041,865		5,041,865			
Unassigned/Unappropriated Amount			-			-
* Unrestricted Funds: General Fund and Lottery						
** Restricted Funds: Special Education, Federal and Categorical Programs						
Total Estimated Ending Balance - June 30			51,644,225			41,274,875

FY 2023-2024 MULTI-YEAR PROJECTION
ADOPTED BUDGET
GENERAL FUNDS (01-09)

	2023-24	2024-25	2025-26	2026-27	2027-28
District Enrollment	13,526	12,716	11,881	11,201	10,560
Estimated Average Daily Attendance (P-2 ADA)	13,120	12,345	11,535	10,875	10,875
Funded ADA	14,354	13,289	12,820	12,344	12,344
COLA	8.22%	3.94%	3.29%	3.19%	3.19%
Cola Augmentation					
AUDITED BEGINNING FUND BALANCE, 7/1	\$ 51,644,225	\$ 41,274,875	27,537,769	\$ 26,242,603	\$ 34,819,207
DESCRIPTION REVENUE					
LCFF SOURCE 8010-8099	161,924,880	171,667,064	180,017,921	188,373,426	188,373,426
SPED PROPERTY TAX REVENUE 8097	10,075,864	10,472,853	10,850,923	11,245,897	11,644,001
FEDERAL REVENUES 8100-8299	7,460,244	5,541,394	5,541,394	5,541,394	5,541,394
STATE REVENUE 8300-8599	20,245,477	18,645,775	18,779,620	18,913,666	19,051,988
LOCAL REVENUE 8600-8799	7,323,785	7,382,371	7,437,058	7,488,825	7,545,095
OTHER FINANCING 8900-8999*****	5,744,700	953,509	953,509	953,509	953,409
TOTAL REVENUE	212,774,950	214,662,966	223,580,425	232,516,716	233,109,314
DESCRIPTION EXPENDITURES					
CERTIFICATED SALARIES	91,062,126	96,237,737	93,929,866	92,285,148	93,640,273
CLASSIFIED SALARIES	39,894,337	42,547,384	43,062,927	43,586,204	44,205,896
EMPLOYEE BENEFITS	54,482,199	59,215,725	59,507,632	59,943,595	61,140,047
BOOKS & SUPPLIES	15,240,773	12,922,705	11,910,675	11,910,674	11,910,674
SERVICES & OTHER OPERATING	20,976,811	17,763,710	16,751,680	16,501,680	16,751,680
CAPITAL OUTLAY	1,496,763	0	0	0	0
OTHER OUTGO	(8,709)	(287,189)	(287,189)	(287,189)	(287,189)
TOTAL EXPENDITURES	223,144,300	228,400,072	224,875,591	223,940,113	227,361,381
REVENUE LESS EXPENDITURES	(10,369,350)	(13,737,106)	(1,295,166)	8,576,604	5,747,933
ESTIMATED ENDING FUND BALANCE	41,274,875	27,537,769	26,242,603	34,819,207	40,567,140
COMPONENTS OF ENDING BALANCE (GASB 54)					
Nonspendable (Working Capital)	367,053	367,053	367,053	367,053	367,053
Restricted Categorical Program's Carryover	14,927,487	8,672,520	4,292,024	0	0
Unrestricted Various Program's Carryover****	12,476,131	3,579,987	3,579,987	3,579,987	3,579,987
3% Reserve for Economic Uncertainties	6,694,329	6,852,002	6,746,268	6,718,203	6,820,841
Additional Board Reserve	6,809,875	8,066,207	11,257,271	15,675,808	15,915,297
Total Reserve	13,504,204	14,918,209	18,003,539	22,394,010	22,736,140
Reserve Total %	6.05%	6.53%	8.01%	10.00%	10.00%
Unassigned Fund Balance	0	0	0	8,478,156	13,883,961

****Unrestricted Various Program assignments adjusted based on available balance

****Subject to Ratification, COLA increase to salaries

*****2023-2024 \$5,573,420 from fund 21 to fund RRMA on-going

FY 2023-2024 BUDGET ADOPTION

MULTI YEAR ASSUMPTIONS

2023-2024:

- LCFF Entitlement per ADA: TK-3 \$10,951, 4-6 \$10,069, 7-8 \$10,367
- TK Add-On \$3,044 per ADA
- Estimated ADA: 13,119.78 (includes county special ed)
- Funded ADA: 14,354.15 (includes county special ed)
- Standard Step and Column increase, estimated average of 1.5%
- 6% Property Tax Assessed Value Growth (based on updates from County Assessor's Office)
- Reduction of 2 Certificated FTE due to declining enrollment/attrition
- Retiree savings/attrition of 20 Certificated and 7 Classified positions
- CPI increase in supplies/services @ 3.54%
- STRS @ 19.10%
- PERS @ 26.68%
- 8.22% COLA
- Removal of the \$8.5M of Parcel Tax Revenue (ending June 30, 2023)
- Removal of prior year one-time Discretionary Block Grant
- Negotiated Salary Increase 8% pending ratification

2024-2025:

- Basic Aid Status
- LCFF Entitlement per ADA: TK-3 \$11,382, 4-6 \$10,465, 7-8 \$10,775
- TK Add-On \$3,163 per ADA
- Estimated ADA: 12,345 (includes county special ed)
- Funded ADA: 13,288.68 (includes county special ed)
- Standard Step and Column increase, estimated average of 1.5%
- 6% Property Tax Assessed Value Growth (based on updates from County Assessor's Office)
- Reduction of 32 Certificated FTE due to declining enrollment/attrition
- CPI increase in supplies/services @ 1.50%
- STRS @ 19.10%
- PERS @ 27.7%
- Retiree savings/attrition of 15 Certificated and 7 Classified positions
- Added \$500,000 for Board Election
- 3.94% COLA (no impact to Community Funded District due to Excess Tax)

2025-2026:

- Basic Aid Status
- LCFF Entitlement per ADA: TK-3 \$11,756, 4-6 \$10,809, 7-8 \$11,129
- TK Add-On \$3,267 per ADA
- Estimated ADA: 11,534.68 (includes county special ed)
- Funded ADA: 12,819.87 (includes county special ed)
- Standard Step and Column increase, estimated average of 1.5%
- 6% Property Tax Assessed Value Growth (based on updates from County Assessor's Office)
- Reduction of 27 Certificated FTE due to declining enrollment/attrition
- CPI increase in supplies/services @ 1.50%
- Retiree savings/attrition of 9 Certificated and 7 Classified positions
- Removed \$500,000 Board Election
- STRS @ 19.10%
- PERS @ 28.30%
- 3.29% COLA (no impact to Community Funded District due to Excess Tax)

2026-2027:

- Basic Aid Status
- LCFF Entitlement per ADA: TK-3 \$12,131, 4-6 \$11,153, 7-8 \$11,484
- Estimated ADA: 10,874.64 (includes county special ed)
- Funded ADA: 12,343.73 (includes county special ed)
- Standard Step and Column increase, estimated average of 1.5%
- 6% Property Tax Assessed Value Growth (based on updates from County Assessor's Office)
- Retiree savings/attrition of 5 Certificated and 7 Classified positions
- CPI increase in supplies/services @ 1.50%
- Retiree savings/attrition of 5 Certificated and 7 Classified positions
- Added \$500,000 for Board Election
- STRS @ 19.10%
- PERS @ 28.70%
- 3.19% COLA (no impact to Community Funded District due to Excess Tax)

2027-2028:

- Basic Aid Status
- LCFF Entitlement per ADA: TK-3 \$12,131, 4-6 \$11,153, 7-8 \$11,484
- Estimated ADA: 10,874.64 (includes county special ed)
- Funded ADA: 12,343.73 (includes county special ed)
- Standard Step and Column increase, estimated average of 1.5%
- 6% Property Tax Assessed Value Growth (based on updates from County Assessor's Office)
- Retiree savings/attrition of 5 Certificated and 7 Classified positions
- CPI increase in supplies/services @ 1.50%
- Removed \$500,000 for Board Election
- STRS @ 19.10%
- PERS @ 28.70%
- 3.19% COLA (no impact to Community Funded District due to Excess Tax)

**CUPERTINO UNION SCHOOL DISTRICT
 BUDGETED FTE SUMMARY BY FUNDS AND OBJECT CODES
 2023-24 PRELIMINARY BUDGET FTE REPORT**

Object	Description	2022-2023	2023-2024	Difference
		Budgeted FTE	Budgeted FTE	
Fund 01- General Fund				
01-1110	Regular Teachers	553.067	566.467	13.400
01-1170	Classroom Support Teacher	14.369	39.800	25.431
01-1180	Home Study Teacher	6.000	5.000	(1.000)
01-1230	Counselors	10.000	10.000	-
01-1240	Psychologists	7.450	8.450	1.000
01-1250	Nurses	3.900	3.900	-
01-1310	Superintendent	1.000	1.000	-
01-1320	Assistant Superintendent	2.900	2.900	-
01-1330	Directors	9.250	11.750	2.500
01-1340	Principals	23.000	23.000	-
01-1350	Assistant Principals	6.000	6.000	-
01-1910	Other Certificated Salaries	1.000	1.000	-
01-1930	Inst. Coaches	4.000	7.000	3.000
Total 1000s		641.936	686.267	44.331
01-2110	Instr'l Assistants	17.001	17.134	0.133
01-2210	School Technology Specialist	0.375	0.500	0.125
01-2220	School Media Clerk	8.251	8.501	0.250
01-2230	Maint & Operations	71.300	73.100	1.800
	M. H. Therapist	-	8.000	8.000
01-2250	Lic Voc. Nurse	3.000	10.000	7.000
01-2270	Transportation	32.750	33.750	1.000
01-2310	Assistant Superintendent	0.700	0.700	-
01-2320	Director	2.750	3.750	1.000
01-2330	Manager/Coordinator	3.000	5.000	2.000
01-2340	Supervisor	0.200	0.200	-
01-2350	Bond Project Administrator	0.200	-	(0.200)
01-2370	Confidential Admin Secretary	4.000	4.000	-
01-2410	Clerical & Office	83.746	92.375	8.629
01-2420	Categorical Program Coordinator	2.500	2.375	(0.125)
01-2910	Noon Aide	21.747	19.178	(2.570)
01-2930	Comm Eng and Resource	0.625	0.625	-
Total 2000s		252.145	279.187	27.042
Total Fund 01		894.081	965.454	71.373
Fund 07 - Special Education				
07-1140	Special Education Teachers	59.000	56.500	(2.500)
07-1150	Speech Pathologists	25.500	25.500	-
07-1170	Classroom Support Teacher	19.800	15.500	(4.300)
07-1240	Psychologists	10.550	10.550	-
07-1250	Nurses	1.100	1.100	-
07-1330	Directors	1.000	1.500	0.500
07-1341	Principal on Special Assignment	-	2.000	-
07-1360	Coordinators	5.000	5.000	-
07-1910	Other Certificated	1.000	1.000	-
07-1930	Inst Coach	1.000	0.400	(0.600)
Total 1000s		123.950	119.050	(6.900)
07-2130	Instr'l Assistants	197.718	192.966	(4.752)
07-2240	Mental Health Therapist	2.000	2.000	-
07-2250	Lic Voc. Nurse	1.000	1.000	-
07-2280	Occupational Therapist	-	6.250	-
07-2330	Manager	1.000	1.000	-
07-2340	Supervisor	12.000	12.000	-
07-2410	Clerical & Office	6.300	5.300	(1.000)
07-2990	Other - Classified	1.626	2.501	0.875
Total 2000s		221.644	223.017	(4.877)
Total Fund 07		345.594	342.067	(11.777)

Fund 08 - Categorical Programs				
08-1170	Classroom Support Teacher	5.000	4.000	(1.000)
08-1180	Home Study Teacher	-	-	-
08-1250	Nurses	1.000	-	(1.000)
08-1330		-	-	-
08-1341	Principal on Special Assign	-	-	-
08-1360	Managers/Coordinator	1.000	1.000	-
08-1930	Instructional Coaches	0.400	-	(0.400)
		<u>7.400</u>	<u>5.000</u>	<u>(2.400)</u>
08-2110	Instr'l Assistants - Classroom	38.886	42.762	3.876
08-2130	Instr'l Assistants	-	0.375	-
08-2210	School Technology Specialist	1.688	1.938	0.250
08-2220	School Media Clerk	4.377	5.440	1.063
08-2230	Maintenance & Operations	37.200	33.400	(3.800)
08-2240	MH Therapist	6.000	2.000	(4.000)
08-2250	Lic Voc. Nurse	1.000	-	(1.000)
08-2270	Transportation	1.500	1.500	-
08-2310	Assistant Superintendent	0.200	0.200	-
08-2320	Directors	0.250	0.250	-
08-2330	Managers	2.000	2.000	-
08-2340	Supervisors	0.800	0.800	-
08-2370	Confidential Admin Secy	-	-	-
08-2410	Clerical & Office - Personnel	5.250	4.500	(0.750)
08-2420	Caregoryal Program Coordinator	0.688	1.438	-
08-2930	Engagement & Community Res. Spec.	-	0.625	0.625
Total 2000s		<u>99.839</u>	<u>97.228</u>	<u>(3.736)</u>
Total Fund 08		<u>107.239</u>	<u>102.228</u>	<u>(6.136)</u>
Fund 09 - Lottery				
09-1110	Regular Teachers	-	-	-
09-1170	Classroom Support Teacher	7.831	5.000	(2.831)
Total 1000s		<u>7.831</u>	<u>5.000</u>	<u>(2.831)</u>
09-2110	Instr'l Assistants - Classroom	3.688	4.375	0.687
09-2210	School Technology Specialist	17.625	18.375	0.750
Total 2000s		<u>21.313</u>	<u>22.750</u>	<u>1.437</u>
Total Fund 09		<u>29.144</u>	<u>27.750</u>	<u>(1.394)</u>
Fund 13 - Student Nutrition				
13-2230	Food Services - Drivers	4.000	4.000	-
13-2260	Food Services - Regular Personnel	24.916	26.140	1.224
13-2320	Director	1.000	1.000	-
13-2340	Supervisor	6.375	6.375	-
13-2410	Clerical & Office - Personnel	2.250	2.250	-
Total 2000s		<u>38.541</u>	<u>39.765</u>	<u>1.224</u>
Total Fund 13		<u>38.541</u>	<u>39.765</u>	<u>1.224</u>
Fund 21 - Building Fund				
21-2230	Maint & Operations - Personnel	0.500	0.500	-
21-2410	Clerical & Office - Personnel	0.250	0.250	-
Total 2000s		<u>0.750</u>	<u>0.750</u>	<u>0.000</u>
Total Fund 21		<u>0.750</u>	<u>0.750</u>	<u>0.000</u>
Fund 24 - General Obligation Bond - 2012				
24-2320	Directors	-	-	-
24-2350	Bond Project Administrator	0.800	-	(0.800)
24-2410	Clerical & Office - Personnel	1.000	-	(1.000)
Total 2000s		<u>1.800</u>	<u>0.000</u>	<u>(1.800)</u>
Total Fund 24		<u>1.800</u>	<u>0.000</u>	<u>(1.800)</u>
Fund 62 - Self-Funded Insurance				
62-1320	Executive Cabinet	0.100	0.100	-
62-1330	Director	0.250	0.250	-

62-2310	Assistant Superintendent	0.100	0.100	-
62-2410	Clerical & Office - Personnel	0.700	0.700	-
Total 2000s		<u>1.150</u>	<u>1.150</u>	<u>0.000</u>
Total Fund 62		<u>1.150</u>	<u>1.150</u>	<u>0.000</u>
Fund 63 - Enterprise Fund				
63-1330	Director - Certificated	0.500	0.500	-
Total 1000s		<u>0.500</u>	<u>0.500</u>	<u>-</u>
63-2110	Preschool Aide	8.375	7.375	(1.000)
63-2340	Supervisor	-	1.000	-
63-2410	Clerical & Office - Personnel	0.500	0.500	-
63-2990	Preschool Lead/Teacher	11.000	14.000	3.000
Total 2000s		<u>19.875</u>	<u>22.875</u>	<u>2.000</u>
Total Fund 63		<u>20.375</u>	<u>23.375</u>	<u>2.000</u>
Total All Funds		1,438.174	1,502.540	53.491

CEA	764.17
Unrep	18.18
CMGT	54.00
CONF	3.00
CSEA	455.43
LMGT	29.00
SEIU	172.39
SUPVR	6.38
TOTAL	1502.54

G = General
Ledger Data; S =
Supplemental
Data

Data Supplied For:			
Form	Description	2022-23 Estimated Actuals	2023-24 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund		
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund		
12	Child Development Fund		
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		
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	G	G
40	Special Reserve Fund for Capital Outlay Projects		
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	G	G
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		
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget		GS
DEBT	Schedule of Long-Term Liabilities		
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	159,796,919.00	11,324,364.00	171,121,283.00	161,924,680.00	10,075,864.00	172,000,744.00	0.5%
2) Federal Revenue		8100-8299	0.00	9,966,506.00	9,966,506.00	0.00	7,460,244.00	7,460,244.00	-25.1%
3) Other State Revenue		8300-8599	3,425,108.00	32,739,480.00	36,164,588.00	3,914,015.00	16,331,462.00	20,245,477.00	-44.0%
4) Other Local Revenue		8600-8799	11,124,164.00	6,918,889.00	18,043,053.00	2,332,408.00	4,991,377.00	7,323,785.00	-59.4%
5) TOTAL REVENUES			174,346,191.00	60,949,239.00	235,295,430.00	168,171,303.00	38,858,947.00	207,030,250.00	-12.0%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	77,126,311.00	14,116,965.00	91,243,276.00	76,550,380.00	14,511,746.00	91,062,126.00	-0.2%
2) Classified Salaries		2000-2999	18,787,614.00	19,900,887.00	38,688,501.00	19,721,372.00	20,172,965.00	39,894,337.00	3.1%
3) Employee Benefits		3000-3999	32,070,174.00	22,470,281.00	54,540,455.00	32,792,753.00	21,689,446.00	54,482,199.00	-0.1%
4) Books and Supplies		4000-4999	8,441,777.00	9,265,042.00	17,706,819.00	8,167,583.00	7,073,190.00	15,240,773.00	-13.9%
5) Services and Other Operating Expenditures		5000-5999	10,989,693.00	18,246,295.00	29,235,988.00	8,248,991.00	12,727,820.00	20,976,811.00	-28.3%
6) Capital Outlay		6000-6999	252,070.00	318,109.00	570,179.00	89,908.00	1,406,855.00	1,496,763.00	162.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	206,114.00	0.00	206,114.00	191,291.00	0.00	191,291.00	-7.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(785,849.00)	654,759.00	(131,090.00)	(1,272,548.00)	1,072,548.00	(200,000.00)	52.6%
9) TOTAL EXPENDITURES			147,087,904.00	84,972,338.00	232,060,242.00	144,489,730.00	78,654,570.00	223,144,300.00	-3.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			27,258,287.00	(24,023,099.00)	3,235,188.00	23,681,573.00	(39,795,623.00)	(16,114,050.00)	-598.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In									
		8900-8929	85,818.00	2,453,509.00	2,539,327.00	171,280.00	5,573,420.00	5,744,700.00	126.2%
		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	(31,206,843.00)	31,206,843.00	0.00	(28,943,427.00)	28,943,427.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES									
			(31,121,025.00)	33,660,352.00	2,539,327.00	(28,772,147.00)	34,516,847.00	5,744,700.00	126.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			(3,862,738.00)	9,637,253.00	5,774,515.00	(5,090,574.00)	(5,278,776.00)	(10,369,350.00)	-279.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
		9791	32,836,327.00	13,033,383.00	45,869,710.00	28,973,569.00	22,670,636.00	51,644,225.00	12.6%
a) As of July 1 - Unaudited									
		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments									

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			32,836,327.00	13,033,383.00	45,869,710.00	28,973,589.00	22,670,636.00	51,644,225.00	12.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			32,836,327.00	13,033,383.00	45,869,710.00	28,973,589.00	22,670,636.00	51,644,225.00	12.6%
2) Ending Balance, June 30 (E + F1e)			28,973,589.00	22,670,636.00	51,644,225.00	23,883,015.00	17,391,860.00	41,274,875.00	-20.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	75,000.00	0.00	75,000.00	75,000.00	0.00	75,000.00	0.0%
Stores		9712	378,532.00	0.00	378,532.00	84,053.00	0.00	84,053.00	-77.8%
Prepaid Items		9713	272,169.00	0.00	272,169.00	208,000.00	0.00	208,000.00	-23.6%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	22,670,636.00	22,670,636.00	0.00	17,391,860.00	17,391,860.00	-23.3%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	10,011,758.00	0.00	10,011,758.00	New
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	28,247,888.00	0.00	28,247,888.00	13,504,204.00	0.00	13,504,204.00	-52.2%
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	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				

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)	
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			0.00	0.00	0.00				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30			0.00	0.00	0.00				
(G10 + H2) - (I6 + J2)									
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	42,885,551.00	0.00	42,885,551.00	41,301,124.00	0.00	41,301,124.00	-3.7%
Education Protection Account State Aid - Current Year		8012	3,094,368.00	0.00	3,094,368.00	2,870,830.00	0.00	2,870,830.00	-7.2%
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	386,000.00	0.00	386,000.00	386,120.00	0.00	386,120.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	129,492,000.00	0.00	129,492,000.00	136,643,946.00	0.00	136,643,946.00	5.5%
Unsecured Roll Taxes		8042	6,764,000.00	0.00	6,764,000.00	5,722,860.00	0.00	5,722,860.00	-15.4%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	2,190,000.00	0.00	2,190,000.00	0.00	0.00	0.00	-100.0%
Education Revenue Augmentation Fund (ERAF)		8045	(25,015,000.00)	0.00	(25,015,000.00)	(25,000,000.00)	0.00	(25,000,000.00)	-0.1%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	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)		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Royalties and Bonuses		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment									
Subtotal, LCFF Sources			159,796,919.00	0.00	159,796,919.00	161,924,880.00	0.00	161,924,880.00	1.3%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	11,324,364.00	11,324,364.00	0.00	10,075,864.00	10,075,864.00	-11.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			159,796,919.00	11,324,364.00	171,121,283.00	161,924,880.00	10,075,864.00	172,000,744.00	0.5%
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	3,242,346.00	3,242,346.00	0.00	2,674,816.00	2,674,816.00	-17.5%
Special Education Discretionary Grants		8182	0.00	74,387.00	74,387.00	0.00	934,974.00	934,974.00	1,156.9%
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		412,588.00	412,588.00		517,181.00	517,181.00	25.4%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		312,776.00	312,776.00		380,828.00	380,828.00	21.8%
Title III, Part A, Immigrant Student Program	4201	8290		355,252.00	355,252.00		198,896.00	198,896.00	-44.0%
Title III, Part A, English Learner Program	4203	8290		646,284.00	646,284.00		806,030.00	806,030.00	24.7%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		24,512.00	24,512.00		28,669.00	28,669.00	17.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	4,898,359.00	4,898,359.00	0.00	1,918,850.00	1,918,850.00	-60.8%
TOTAL, FEDERAL REVENUE			0.00	9,966,506.00	9,966,506.00	0.00	7,460,244.00	7,460,244.00	-25.1%
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									
Mandated Costs Reimbursements			473,998.00	0.00	473,998.00	489,712.00	1,516,855.00	1,516,855.00	New
Lottery - Unrestricted and Instructional Materials			2,272,727.00	906,302.00	3,179,029.00	2,201,823.00	867,710.00	3,069,533.00	3.3%
Tax Relief Subventions									-3.4%
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			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	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	678,383.00	31,833,178.00	32,511,561.00	1,222,480.00	13,946,897.00	15,169,377.00	-53.3%
TOTAL, OTHER STATE REVENUE			3,425,108.00	32,739,480.00	36,164,588.00	3,914,015.00	16,331,462.00	20,245,477.00	-44.0%
OTHER LOCAL REVENUE									

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other 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	8,347,750.00	0.00	8,347,750.00	0.00	0.00	0.00	-100.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	100,000.00	0.00	100,000.00	New
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	356,169.00	0.00	356,169.00	356,169.00	0.00	356,169.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	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	1,090,000.00	0.00	1,090,000.00	1,090,000.00	0.00	1,090,000.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,330,245.00	6,278,511.00	7,608,756.00	786,239.00	4,808,734.00	5,594,973.00	-26.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F	
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)		
			0.00	0.00	0.00	0.00	0.00	0.00		
All Other Transfers In		8781-8783								0.0%
Transfers of Apportionments										
Special Education SELPA Transfers	6500	8791		0.00	0.00				0.00	0.0%
From Districts or Charter Schools	6500	8792		640,378.00	640,378.00		182,643.00	182,643.00	182,643.00	-71.5%
From County Offices	6500	8793		0.00	0.00			0.00	0.00	0.0%
From JPAs										
ROC/IP 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	0.00	0.0%
From County Offices	All Other	8792	0.00	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	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			11,124,164.00	6,918,889.00	18,043,053.00	2,332,406.00	4,991,377.00	7,323,785.00	7,323,785.00	-59.4%
TOTAL, REVENUES			174,346,191.00	60,949,239.00	235,295,430.00	168,171,303.00	38,858,947.00	207,030,250.00	207,030,250.00	-12.0%
CERTIFICATED SALARIES										
Certificated Teachers' Salaries		1100	65,662,262.00	11,153,175.00	76,815,437.00	64,697,859.00	11,508,880.00	76,206,739.00	76,206,739.00	-0.8%
Certificated Pupil Support Salaries		1200	2,209,258.00	1,326,654.00	3,535,912.00	2,603,403.00	1,463,970.00	4,067,373.00	4,067,373.00	15.0%
Certificated Supervisors' and Administrators' Salaries		1300	8,349,295.00	1,366,307.00	9,715,602.00	8,372,606.00	1,278,843.00	9,651,449.00	9,651,449.00	-0.7%
Other Certificated Salaries		1900	905,496.00	270,829.00	1,176,325.00	876,512.00	260,053.00	1,136,565.00	1,136,565.00	-3.4%
TOTAL, CERTIFICATED SALARIES			77,126,311.00	14,116,965.00	91,243,276.00	76,550,380.00	14,511,746.00	91,062,126.00	91,062,126.00	-0.2%
CLASSIFIED SALARIES										
Classified Instructional Salaries		2100	748,683.00	11,976,426.00	12,725,109.00	793,798.00	11,883,243.00	12,677,041.00	12,677,041.00	-0.4%
Classified Support Salaries		2200	9,349,143.00	4,288,518.00	13,637,661.00	9,892,275.00	4,647,795.00	14,540,070.00	14,540,070.00	6.6%
Classified Supervisors' and Administrators' Salaries		2300	1,870,073.00	1,849,367.00	3,719,440.00	2,295,322.00	1,976,005.00	4,271,327.00	4,271,327.00	14.8%
Clerical, Technical and Office Salaries		2400	6,131,043.00	930,490.00	7,061,533.00	6,002,640.00	812,817.00	6,815,457.00	6,815,457.00	-3.5%
Other Classified Salaries		2900	688,672.00	856,066.00	1,544,738.00	737,337.00	853,105.00	1,590,442.00	1,590,442.00	3.0%
TOTAL, CLASSIFIED SALARIES			18,757,614.00	19,900,887.00	38,688,501.00	19,721,372.00	20,172,965.00	39,894,337.00	39,894,337.00	3.1%
EMPLOYEE BENEFITS										
STRS		3101-3102	14,294,609.00	12,815,920.00	27,110,529.00	14,230,288.00	10,944,245.00	25,174,533.00	25,174,533.00	-7.1%
EMPERS		3201-3202	4,624,946.00	4,617,413.00	9,242,359.00	5,224,494.00	5,064,823.00	10,289,317.00	10,289,317.00	11.3%
OASDI/Medicare/Alternative		3301-3302	2,553,866.00	1,705,036.00	4,258,902.00	2,694,535.00	1,768,111.00	4,462,646.00	4,462,646.00	4.8%

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)	
Health and Welfare Benefits		3401-3402	8,616,437.00	2,634,483.00	11,250,920.00	9,063,076.00	3,348,390.00	12,411,466.00	10.3%
Unemployment Insurance		3501-3502	459,849.00	162,646.00	622,495.00	46,234.00	16,615.00	62,849.00	-89.9%
Workers' Compensation		3601-3602	1,520,467.00	534,783.00	2,055,250.00	1,534,126.00	547,262.00	2,081,388.00	1.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			32,070,174.00	22,470,281.00	54,540,455.00	32,792,753.00	21,689,446.00	54,482,199.00	-0.1%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	134,090.00	906,601.00	1,040,691.00	0.00	0.00	0.00	-100.0%
Materials and Supplies		4300	7,055,436.00	7,479,537.00	14,534,973.00	7,689,347.00	7,041,536.00	14,730,883.00	1.3%
Noncapitalized Equipment		4400	1,252,251.00	878,147.00	2,130,398.00	478,236.00	31,654.00	509,890.00	-76.1%
Food		4700	0.00	757.00	757.00	0.00	0.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			8,441,777.00	9,265,042.00	17,706,819.00	8,167,583.00	7,073,190.00	15,240,773.00	-13.9%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	3,262,790.00	3,262,790.00	0.00	2,163,459.00	2,163,459.00	-33.7%
Travel and Conferences		5200	124,767.00	254,816.00	379,583.00	123,064.00	603,209.00	726,273.00	91.3%
Dues and Memberships		5300	43,166.00	7,775.00	50,941.00	102,991.00	0.00	102,991.00	102.2%
Insurance		5400 - 5450	1,280,197.00	0.00	1,280,197.00	0.00	0.00	0.00	-100.0%
Operations and Housekeeping Services		5500	4,619,738.00	92,826.00	4,712,564.00	4,887,008.00	100,000.00	4,987,008.00	5.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	885,380.00	366,431.00	1,251,811.00	848,486.00	396,303.00	1,244,791.00	-0.6%
Transfers of Direct Costs		5710	(71,986.00)	71,986.00	0.00	(7,500.00)	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(21,550.00)	0.00	(21,550.00)	(7,500.00)	0.00	(7,500.00)	-65.2%
Professional/Consulting Services and Operating Expenditures		5800	3,861,526.00	14,189,041.00	18,050,567.00	2,041,481.00	8,631,486.00	10,672,947.00	-40.9%
Communications		5900	268,455.00	630.00	269,085.00	253,459.00	833,383.00	1,086,842.00	303.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,989,693.00	18,246,295.00	29,235,988.00	8,248,991.00	12,727,820.00	20,976,811.00	-28.3%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	8,159.00	0.00	8,159.00	21,108.00	0.00	21,108.00	158.7%
Buildings and Improvements of Buildings		6200	26,045.00	49,997.00	76,042.00	59,800.00	25,000.00	84,800.00	11.5%
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	51,000.00	239,112.00	290,112.00	0.00	1,095,721.00	1,095,721.00	277.7%
California Dept of Education									
SACS Financial Reporting Software - SACS V5.1									

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Equipment Replacement		6500	166,866.00	29,000.00	195,866.00	9,000.00	286,134.00	295,134.00	50.7%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			252,070.00	318,109.00	570,179.00	89,908.00	1,406,855.00	1,496,763.00	162.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	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		7221		0.00	0.00		0.00	0.00	0.0%
To County Offices		7222		0.00	0.00		0.00	0.00	0.0%
To JPAs		7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools		7221		0.00	0.00		0.00	0.00	0.0%
To County Offices		7222		0.00	0.00		0.00	0.00	0.0%
To JPAs		7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
All Other Transfers		7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7281-7283	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	206,114.00	0.00	206,114.00	191,291.00	0.00	191,291.00	-7.2%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			206,114.00	0.00	206,114.00	191,291.00	0.00	191,291.00	-7.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Indirect Costs		7310	(654,759.00)	654,759.00	0.00	(1,072,548.00)	1,072,548.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(131,090.00)	0.00	(131,090.00)	(200,000.00)	0.00	(200,000.00)	52.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(785,849.00)	654,759.00	(131,090.00)	(1,272,548.00)	1,072,548.00	(200,000.00)	52.6%
TOTAL EXPENDITURES			147,087,904.00	84,972,338.00	232,060,242.00	144,489,730.00	78,654,570.00	223,144,300.00	-3.8%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	85,818.00	2,453,509.00	2,539,327.00	171,280.00	5,573,420.00	5,744,700.00	126.2%
(a) TOTAL, INTERFUND TRANSFERS IN			85,818.00	2,453,509.00	2,539,327.00	171,280.00	5,573,420.00	5,744,700.00	126.2%
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									
Slate Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments									
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									

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers 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	(31,206,843.00)	31,206,843.00	0.00	(28,943,427.00)	28,943,427.00	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			(31,206,843.00)	31,206,843.00	0.00	(28,943,427.00)	28,943,427.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(31,121,025.00)	33,660,352.00	2,539,327.00	(28,772,147.00)	34,516,847.00	5,744,700.00	126.2%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFE Sources		8010-8099	159,796,919.00	11,324,364.00	171,121,283.00	161,924,880.00	10,075,864.00	172,000,744.00	0.5%
2) Federal Revenue		8100-8299	0.00	9,966,506.00	9,966,506.00	0.00	7,460,244.00	7,460,244.00	-25.1%
3) Other State Revenue		8300-8599	3,425,108.00	32,739,480.00	36,164,588.00	3,914,015.00	16,331,462.00	20,245,477.00	-44.0%
4) Other Local Revenue		8600-8799	11,124,164.00	6,918,889.00	18,043,053.00	2,332,408.00	4,991,377.00	7,323,785.00	-59.4%
5) TOTAL, REVENUES			174,346,191.00	60,949,239.00	235,295,430.00	168,171,303.00	38,858,947.00	207,030,250.00	-12.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		90,511,563.00	63,608,472.00	154,120,035.00	91,058,322.00	57,279,467.00	148,337,789.00	-3.8%
2) Instruction - Related Services	2000-2999		19,633,735.00	6,614,392.00	26,248,127.00	19,611,556.00	5,173,765.00	24,785,321.00	-5.6%
3) Pupil Services	3000-3999		8,996,772.00	4,848,548.00	13,845,320.00	9,759,142.00	6,906,621.00	16,665,763.00	20.4%
4) Ancillary Services	4000-4999		0.00	45,000.00	45,000.00	0.00	44,845.00	44,845.00	-0.3%
5) Community Services	5000-5999		265,970.00	0.00	265,970.00	228,092.00	0.00	228,092.00	-14.2%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		14,167,101.00	3,381,140.00	17,548,241.00	9,455,522.00	3,559,476.00	13,014,998.00	-25.8%
8) Plant Services	8000-8999		13,306,649.00	6,474,786.00	19,781,435.00	14,185,805.00	5,690,396.00	19,876,201.00	0.5%
9) Other Outgo	9000-9999	Except 7600-7699	206,114.00	0.00	206,114.00	191,291.00	0.00	191,291.00	-7.2%
10) TOTAL, EXPENDITURES			147,087,904.00	84,972,338.00	232,060,242.00	144,489,730.00	78,654,570.00	223,144,300.00	-3.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			27,258,287.00	(24,023,099.00)	3,235,188.00	23,681,573.00	(39,795,623.00)	(16,114,050.00)	-598.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8500-8929	85,818.00	2,453,509.00	2,539,327.00	171,280.00	5,573,420.00	5,744,700.00	126.2%
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	(31,206,843.00)	31,206,843.00	0.00	(28,943,427.00)	28,943,427.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(31,121,025.00)	33,660,352.00	2,539,327.00	(28,772,147.00)	34,516,847.00	5,744,700.00	126.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			(3,862,736.00)	9,637,253.00	5,774,515.00	(5,090,574.00)	(5,278,776.00)	(10,369,350.00)	-279.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	32,836,327.00	13,033,383.00	45,869,710.00	28,973,589.00	22,670,636.00	51,644,225.00	12.6%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Function

Description	Function Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			32,836,327.00	13,033,363.00	45,869,710.00	28,973,589.00	22,670,636.00	51,644,225.00	12.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			32,836,327.00	13,033,363.00	45,869,710.00	28,973,589.00	22,670,636.00	51,644,225.00	12.6%
2) Ending Balance, June 30 (E + F1e)			28,973,589.00	22,670,636.00	51,644,225.00	23,883,015.00	17,391,860.00	41,274,875.00	-20.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	75,000.00	0.00	75,000.00	75,000.00	0.00	75,000.00	0.0%
Stores		9712	378,532.00	0.00	378,532.00	84,053.00	0.00	84,053.00	-77.8%
Prepaid Items		9713	272,169.00	0.00	272,169.00	208,000.00	0.00	208,000.00	-23.6%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	22,670,636.00	22,670,636.00	0.00	17,391,860.00	17,391,860.00	-23.3%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	10,011,758.00	0.00	10,011,758.00	New
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	28,247,888.00	0.00	28,247,888.00	13,504,204.00	0.00	13,504,204.00	-52.2%
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	1,266,650.00	2,666,423.00
6266	Educator Effectiveness, FY 2021-22	1,505,187.00	619,200.00
6300	Lottery: Instructional Materials	1,072,874.00	0.00
6500	Special Education	314,699.00	314,699.00
6546	Mental Health-Related Services	1,000,802.00	1,000,302.00
6547	Special Education Early Intervention Preschool Grant	529,042.00	0.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	9,041,790.00	6,021,174.00
7311	Classified School Employee Professional Development Block Grant	80,452.00	71,230.00
7425	Expanded Learning Opportunities (ELO) Grant	56,055.00	4,818.00
7435	Learning Recovery Emergency Block Grant	6,920,818.00	5,719,323.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	751,502.00	836,293.00
9010	Other Restricted Local	130,765.00	-45,898.00
Total, Restricted Balance		22,670,636.00	17,391,860.00

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	2,080,867.00	1,100,000.00	-47.1%
3) Other State Revenue		8300-8599	5,500,000.00	6,000,000.00	9.1%
4) Other Local Revenue		8600-8799	27,651.00	36,000.00	30.2%
5) TOTAL, REVENUES			7,608,518.00	7,136,000.00	-6.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,312,351.00	2,349,126.00	1.6%
3) Employee Benefits		3000-3999	879,924.00	970,875.00	10.3%
4) Books and Supplies		4000-4999	3,497,381.00	3,320,000.00	-5.1%
5) Services and Other Operating Expenditures		5000-5999	342,100.00	348,700.00	1.9%
6) Capital Outlay		6000-6999	380,000.00	270,000.00	-28.9%
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	131,090.00	200,000.00	52.6%
9) TOTAL, EXPENDITURES			7,542,846.00	7,458,701.00	-1.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			65,672.00	(322,701.00)	-591.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			65,672.00	(322,701.00)	-591.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,337,646.00	3,403,318.00	2.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,337,646.00	3,403,318.00	2.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,337,646.00	3,403,318.00	2.0%
2) Ending Balance, June 30 (E + F1e)			3,403,318.00	3,080,617.00	-9.5%
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	3,403,318.00	3,080,617.00	-9.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	2,080,867.00	1,100,000.00	-47.1%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,080,867.00	1,100,000.00	-47.1%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	5,500,000.00	6,000,000.00	9.1%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			5,500,000.00	6,000,000.00	9.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	12,151.00	10,000.00	-17.7%
Food Service Sales		8634	10,000.00	0.00	-100.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	4,000.00	25,000.00	525.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,500.00	1,000.00	-33.3%
TOTAL, OTHER LOCAL REVENUE			27,651.00	36,000.00	30.2%
TOTAL, REVENUES			7,608,518.00	7,136,000.00	-6.2%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,501,011.00	1,517,285.00	1.1%
Classified Supervisors' and Administrators' Salaries		2300	631,242.00	651,318.00	3.2%
Clerical, Technical and Office Salaries		2400	180,098.00	180,523.00	0.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,312,351.00	2,349,126.00	1.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	516,131.00	570,108.00	10.5%
OASDI/Medicare/Alternative		3301-3302	165,226.00	170,385.00	3.1%
Health and Welfare Benefits		3401-3402	150,760.00	191,830.00	27.2%
Unemployment Insurance		3501-3502	11,146.00	1,107.00	-90.1%
Workers' Compensation		3601-3602	36,661.00	37,445.00	2.1%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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			879,924.00	970,875.00	10.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	414,214.00	435,000.00	5.0%
Noncapitalized Equipment		4400	50,000.00	50,000.00	0.0%
Food		4700	3,033,167.00	2,835,000.00	-6.5%
TOTAL, BOOKS AND SUPPLIES			3,497,381.00	3,320,000.00	-5.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	7,500.00	8,000.00	6.7%
Dues and Memberships		5300	2,000.00	2,000.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,500.00	12,500.00	400.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	125,900.00	131,000.00	4.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	4,000.00	6,000.00	50.0%
Professional/Consulting Services and Operating Expenditures		5800	196,200.00	188,200.00	-4.1%
Communications		5900	4,000.00	1,000.00	-75.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			342,100.00	348,700.00	1.9%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	180,000.00	120,000.00	-33.3%
Equipment Replacement		6500	200,000.00	150,000.00	-25.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			380,000.00	270,000.00	-28.9%
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	131,090.00	200,000.00	52.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			131,090.00	200,000.00	52.6%
TOTAL, EXPENDITURES			7,542,846.00	7,458,701.00	-1.1%
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	2,080,867.00	1,100,000.00	-47.1%
3) Other State Revenue		8300-8599	5,500,000.00	6,000,000.00	9.1%
4) Other Local Revenue		8600-8799	27,651.00	36,000.00	30.2%
5) TOTAL, REVENUES			7,608,518.00	7,136,000.00	-6.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		7,409,256.00	7,246,201.00	-2.2%
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		131,090.00	200,000.00	52.6%
8) Plant Services	8000-8999		2,500.00	12,500.00	400.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			7,542,846.00	7,458,701.00	-1.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			65,672.00	(322,701.00)	-591.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			65,672.00	(322,701.00)	-591.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,337,646.00	3,403,318.00	2.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,337,646.00	3,403,318.00	2.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,337,646.00	3,403,318.00	2.0%
2) Ending Balance, June 30 (E + F1e)			3,403,318.00	3,080,617.00	-9.5%
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	3,403,318.00	3,080,617.00	-9.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	3,403,318.00	3,080,617.00
Total, Restricted Balance		3,403,318.00	3,080,617.00

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	3,449,932.00	6,334,535.00	83.6%
5) TOTAL, REVENUES			3,449,932.00	6,334,535.00	83.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	208,953.00	64,263.00	-69.2%
3) Employee Benefits		3000-3999	75,227.00	32,591.00	-56.7%
4) Books and Supplies		4000-4999	104,370.00	140,500.00	34.6%
5) Services and Other Operating Expenditures		5000-5999	(2,274,617.00)	523,761.00	-123.0%
6) Capital Outlay		6000-6999	8,273,667.00	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			6,387,600.00	761,115.00	-88.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,937,668.00)	5,573,420.00	-289.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,453,509.00	5,573,420.00	127.2%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,453,509.00)	(5,573,420.00)	127.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,391,177.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,153,405.00	3,762,228.00	-58.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,153,405.00	3,762,228.00	-58.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,153,405.00	3,762,228.00	-58.9%
2) Ending Balance, June 30 (E + F1e)			3,762,228.00	3,762,228.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	277,233.00	277,233.00	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	3,484,995.00	3,484,995.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
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	3,407,859.00	6,256,833.00	83.6%
Interest		8660	42,073.00	77,702.00	84.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,449,932.00	6,334,535.00	83.6%
TOTAL, REVENUES			3,449,932.00	6,334,535.00	83.6%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	48,012.00	44,078.00	-8.2%
Classified Supervisors' and Administrators' Salaries		2300	92,086.00	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	68,855.00	20,185.00	-70.7%
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			208,953.00	64,263.00	-69.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	17,418.00	0.00	-100.0%
PERS		3201-3202	29,441.00	17,145.00	-41.8%
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	9,808.00	4,594.00	-53.2%
Health and Welfare Benefits		3401-3402	14,232.00	9,798.00	-31.2%
Unemployment Insurance		3501-3502	1,014.00	30.00	-97.0%
Workers' Compensation		3601-3602	3,314.00	1,024.00	-69.1%
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			75,227.00	32,591.00	-56.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	99,569.00	140,500.00	41.1%
Noncapitalized Equipment		4400	4,801.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			104,370.00	140,500.00	34.6%
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%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	11,100.00	11,100.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	496,738.00	472,661.00	-4.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(3,555,740.00)	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	773,283.00	40,000.00	-94.8%
Communications		5900	2.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			(2,274,617.00)	523,761.00	-123.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	31,873.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	8,241,794.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			8,273,667.00	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			6,387,600.00	761,115.00	-88.1%
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	2,453,509.00	5,573,420.00	127.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,453,509.00	5,573,420.00	127.2%
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)			(2,453,509.00)	(5,573,420.00)	127.2%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,449,932.00	6,334,535.00	83.6%
5) TOTAL, REVENUES			3,449,932.00	6,334,535.00	83.6%
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		6,387,600.00	761,115.00	-88.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			6,387,600.00	761,115.00	-88.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(2,937,668.00)	5,573,420.00	-289.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,453,509.00	5,573,420.00	127.2%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,453,509.00)	(5,573,420.00)	127.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(5,391,177.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,153,405.00	3,762,228.00	-58.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,153,405.00	3,762,228.00	-58.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,153,405.00	3,762,228.00	-58.9%
2) Ending Balance, June 30 (E + F1e)			3,762,228.00	3,762,228.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	277,233.00	277,233.00	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	3,484,995.00	3,484,995.00	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	277,233.00	277,233.00
Total, Restricted Balance:		277,233.00	277,233.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	927,984.00	994,387.00	7.2%
5) TOTAL, REVENUES			927,984.00	994,387.00	7.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,300.00	500.00	-61.5%
5) Services and Other Operating Expenditures		5000-5999	444,590.00	369,257.00	-16.9%
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			445,890.00	369,757.00	-17.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			482,094.00	624,630.00	29.6%
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)			482,094.00	624,630.00	29.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,348,468.00	3,830,562.00	14.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,348,468.00	3,830,562.00	14.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,348,468.00	3,830,562.00	14.4%
2) Ending Balance, June 30 (E + F1e)			3,830,562.00	4,455,192.00	16.3%
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	3,830,562.00	4,455,192.00	16.3%
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	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions			0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes			0.00	0.00	0.0%
All Other State Revenue			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			0.00	0.00	0.0%
Unsecured Roll			0.00	0.00	0.0%
Prior Years' Taxes			0.00	0.00	0.0%
Supplemental Taxes			0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes			0.00	0.00	0.0%
Other			0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction			0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes			0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies			0.00	0.00	0.0%
Interest			24,984.00	91,387.00	265.8%
Net Increase (Decrease) in the Fair Value of Investments			0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees			903,000.00	903,000.00	0.0%
Other Local Revenue					
All Other Local Revenue			0.00	0.00	0.0%
All Other Transfers In from All Others			0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			927,984.00	994,387.00	7.2%
TOTAL, REVENUES			927,984.00	994,387.00	7.2%
CERTIFICATED SALARIES					
Other Certificated Salaries			0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries			0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries			0.00	0.00	0.0%
Clerical, Technical and Office Salaries			0.00	0.00	0.0%
Other Classified Salaries			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	1,300.00	500.00	-61.5%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,300.00	500.00	-61.5%
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	333,618.00	330,257.00	-1.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	15,370.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	95,602.00	39,000.00	-59.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			444,590.00	369,257.00	-16.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
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			445,890.00	369,757.00	-17.1%
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 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	927,984.00	994,387.00	7.2%
5) TOTAL, REVENUES			927,984.00	994,387.00	7.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		39,370.00	24,000.00	-39.0%
8) Plant Services	8000-8999		406,520.00	345,757.00	-14.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			445,890.00	369,757.00	-17.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			482,094.00	624,630.00	29.6%
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)			482,094.00	624,630.00	29.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,348,468.00	3,830,562.00	14.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,348,468.00	3,830,562.00	14.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,348,468.00	3,830,562.00	14.4%
2) Ending Balance, June 30 (E + F1e)			3,830,562.00	4,455,192.00	16.3%
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	3,830,562.00	4,455,192.00	16.3%
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	3,830,562.00	4,455,192.00
Total, Restricted Balance		3,830,562.00	4,455,192.00

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	3,555,740.00	1,782,589.00	-49.9%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			3,555,740.00	1,782,589.00	-49.9%
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	3,555,740.00	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	1,782,589.00	New
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			3,555,740.00	1,782,589.00	-49.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	3,555,740.00	1,782,589.00	-49.9%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,555,740.00	1,782,589.00	-49.9%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			3,555,740.00	1,782,589.00	-49.9%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	3,555,740.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,555,740.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	1,782,589.00	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	1,782,589.00	New
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
		7211	0.00	0.00	0.0%
		7212	0.00	0.00	0.0%
		7213	0.00	0.00	0.0%
		7299	0.00	0.00	0.0%
Debt Service					
		7438	0.00	0.00	0.0%
		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,555,740.00	1,782,589.00	-49.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds					
		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In					
		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund					
		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out					
		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
		8953	0.00	0.00	0.0%
Other Sources					
		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
		8971	0.00	0.00	0.0%
		8972	0.00	0.00	0.0%
		8973	0.00	0.00	0.0%
		8974	0.00	0.00	0.0%
		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
		8980	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,555,740.00	1,782,589.00	-49.9%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			3,555,740.00	1,782,589.00	-49.9%
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		3,555,740.00	1,782,589.00	-49.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,555,740.00	1,782,589.00	-49.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	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	57,225.85	57,225.85	0.0%
4) Other Local Revenue		8600-8799	20,306,739.57	20,306,739.57	0.0%
5) TOTAL, REVENUES			20,363,965.42	20,363,965.42	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	20,851,125.47	20,851,125.47	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			20,851,125.47	20,851,125.47	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(487,160.05)	(487,160.05)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(487,160.05)	(487,160.05)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,757,925.74	18,270,765.69	-2.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,757,925.74	18,270,765.69	-2.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,757,925.74	18,270,765.69	-2.6%
2) Ending Balance, June 30 (E + F1e)			18,270,765.69	17,783,605.64	-2.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	18,270,765.69	17,783,605.64	-2.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	57,225.85	57,225.85	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			57,225.85	57,225.85	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	19,795,181.81	19,795,181.81	0.0%
Unsecured Roll		8612	462,000.00	462,000.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	49,557.76	49,557.76	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			20,306,739.57	20,306,739.57	0.0%
TOTAL, REVENUES			20,363,965.42	20,363,965.42	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	13,385,000.00	13,385,000.00	0.0%
Bond Interest and Other Service Charges		7434	7,466,125.47	7,466,125.47	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)			20,851,125.47	20,851,125.47	0.0%
TOTAL, EXPENDITURES			20,851,125.47	20,851,125.47	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: Bond Interest and Redemption Fund To: General Fund		7614	0.00	0.00	0.0%

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	57,225.85	57,225.85	0.0%
4) Other Local Revenue		8600-8799	20,306,739.57	20,306,739.57	0.0%
5) TOTAL, REVENUES			20,363,965.42	20,363,965.42	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	20,851,125.47	20,851,125.47	0.0%
10) TOTAL, EXPENDITURES			20,851,125.47	20,851,125.47	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(487,160.05)	(487,160.05)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(487,160.05)	(487,160.05)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,757,925.74	18,270,765.69	-2.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,757,925.74	18,270,765.69	-2.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,757,925.74	18,270,765.69	-2.6%
2) Ending Balance, June 30 (E + F1e)			18,270,765.69	17,783,605.64	-2.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	18,270,765.69	17,783,605.64	-2.7%
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	2022-23 Estimated Actuals	2023-24 Budget
Total, Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,148,399.00	2,762,507.00	28.6%
5) TOTAL, REVENUES			2,148,399.00	2,762,507.00	28.6%
B. EXPENSES					
1) Certificated Salaries		1000-1999	103,328.00	103,328.00	0.0%
2) Classified Salaries		2000-2999	1,100,844.00	1,233,273.00	12.0%
3) Employee Benefits		3000-3999	510,206.00	593,756.00	16.4%
4) Books and Supplies		4000-4999	87,163.00	86,097.00	-1.2%
5) Services and Other Operating Expenses		5000-5999	3,903.00	574,773.00	14,626.4%
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			1,805,444.00	2,591,227.00	43.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			342,955.00	171,280.00	-50.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	85,818.00	171,280.00	99.6%
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			(85,818.00)	(171,280.00)	99.6%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			257,137.00	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	0.00	257,137.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	257,137.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			0.00	257,137.00	New
2) Ending Net Position, June 30 (E + F1e)			257,137.00	257,137.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	257,137.00	257,137.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			0.00		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,148,399.00	2,762,507.00	28.6%
TOTAL, OTHER LOCAL REVENUE			2,148,399.00	2,762,507.00	28.6%
TOTAL, REVENUES			2,148,399.00	2,762,507.00	28.6%
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	103,328.00	103,328.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			103,328.00	103,328.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	337,035.00	317,745.00	-5.7%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	88,624.00	101,138.00	14.1%
Clerical, Technical and Office Salaries		2400	52,622.00	55,204.00	4.9%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Other Classified Salaries		2900	622,563.00	759,186.00	21.9%
TOTAL, CLASSIFIED SALARIES			1,100,844.00	1,233,273.00	12.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	19,546.00	19,546.00	0.0%
PERS		3201-3202	266,420.00	325,550.00	22.2%
OASDI/Medicare/Alternative		3301-3302	82,240.00	91,476.00	11.2%
Health and Welfare Benefits		3401-3402	117,011.00	135,247.00	15.6%
Unemployment Insurance		3501-3502	5,800.00	638.00	-89.0%
Workers' Compensation		3601-3602	19,189.00	21,299.00	11.0%
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			510,206.00	593,756.00	16.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	78,905.00	77,839.00	-1.4%
Noncapitalized Equipment		4400	8,258.00	8,258.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			87,163.00	86,097.00	-1.2%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	885.00	885.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	3,018.00	573,888.00	18,915.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			3,903.00	574,773.00	14,626.4%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			1,805,444.00	2,591,227.00	43.5%
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					
Other Authorized Interfund Transfers Out		7619	85,818.00	171,280.00	99.6%
(b) TOTAL, INTERFUND TRANSFERS OUT			85,818.00	171,280.00	99.6%
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%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			(85,818.00)	(171,280.00)	99.6%

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	2,148,399.00	2,762,507.00	28.6%
5) TOTAL, REVENUES			2,148,399.00	2,762,507.00	28.6%
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		1,805,444.00	2,591,227.00	43.5%
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			1,805,444.00	2,591,227.00	43.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			342,955.00	171,280.00	-50.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	85,818.00	171,280.00	99.6%
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			(85,818.00)	(171,280.00)	99.6%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			257,137.00	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	0.00	257,137.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	257,137.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			0.00	257,137.00	New
2) Ending Net Position, June 30 (E + F1e)			257,137.00	257,137.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	257,137.00	257,137.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
9010	Other Restricted Local	257,137.00	257,137.00
Total, Restricted Net Position		257,137.00	257,137.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20,238,693.00	20,917,150.00	3.4%
5) TOTAL, REVENUES			20,238,693.00	20,917,150.00	3.4%
B. EXPENSES					
1) Certificated Salaries		1000-1999	77,972.00	77,972.00	0.0%
2) Classified Salaries		2000-2999	98,588.00	99,076.00	0.5%
3) Employee Benefits		3000-3999	70,653.00	71,857.00	1.7%
4) Books and Supplies		4000-4999	1,725.00	366,095.00	21,122.9%
5) Services and Other Operating Expenses		5000-5999	22,961,615.00	22,393,295.00	-2.5%
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			23,210,553.00	23,008,295.00	-0.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,971,860.00)	(2,091,145.00)	-29.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(2,971,860.00)	(2,091,145.00)	-29.6%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	5,507,311.00	2,535,451.00	-54.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,507,311.00	2,535,451.00	-54.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			5,507,311.00	2,535,451.00	-54.0%
2) Ending Net Position, June 30 (E + F1e)			2,535,451.00	444,306.00	-82.5%
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	2,535,451.00	444,306.00	-82.5%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			0.00		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	63,550.00	77,954.00	22.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/Contributions		8674	20,173,243.00	20,837,906.00	3.3%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,900.00	1,290.00	-32.1%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			20,238,693.00	20,917,150.00	3.4%
TOTAL, REVENUES			20,238,693.00	20,917,150.00	3.4%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	77,972.00	77,972.00	0.0%
TOTAL, CERTIFICATED SALARIES			77,972.00	77,972.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	26,813.00	26,813.00	0.0%
Clerical, Technical and Office Salaries		2400	71,775.00	72,263.00	0.7%
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			98,588.00	99,076.00	0.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	14,661.00	14,661.00	0.0%
PERS		3201-3202	24,829.00	26,241.00	5.7%
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	7,500.00	7,577.00	1.0%
		3401-3402	20,005.00	20,473.00	2.3%
Unemployment Insurance		3501-3502	844.00	84.00	-90.0%
Workers' Compensation		3601-3602	2,814.00	2,821.00	0.2%
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			70,653.00	71,857.00	1.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,725.00	366,095.00	21,122.9%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,725.00	366,095.00	21,122.9%
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	22,822,197.00	22,386,795.00	-1.9%
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	2,180.00	1,500.00	-31.2%
Professional/Consulting Services and Operating Expenditures		5800	137,238.00	5,000.00	-96.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			22,961,615.00	22,393,295.00	-2.5%
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			23,210,553.00	23,008,295.00	-0.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20,238,693.00	20,917,150.00	3.4%
5) TOTAL, REVENUES			20,238,693.00	20,917,150.00	3.4%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		23,210,553.00	23,008,295.00	-0.9%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			23,210,553.00	23,008,295.00	-0.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,971,860.00)	(2,091,145.00)	-29.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(2,971,860.00)	(2,091,145.00)	-29.6%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	5,507,311.00	2,535,451.00	-54.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,507,311.00	2,535,451.00	-54.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			5,507,311.00	2,535,451.00	-54.0%
2) Ending Net Position, June 30 (E + F1c)			2,535,451.00	444,306.00	-82.5%
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	2,535,451.00	444,306.00	-82.5%

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)	12,963.11	12,963.11	15,471.84	13,119.78	13,119.78	14,354.15
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)	12,963.11	12,963.11	15,471.84	13,119.78	13,119.78	14,354.15
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)	12,963.11	12,963.11	15,471.84	13,119.78	13,119.78	14,354.15
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

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: Cupertino Union School District 1309 S. Mary Ave. Suite 150 Sunnyvale, CA 94087

Date: June 02, 2023

Adoption Date: June 15, 2023

Signed: _____

Clerk/Secretary of the Governing Board
(Original signature required)

Public Hearing:

Place: Cupertino Union School District 1309 S. Mary Ave. Suite 150 Sunnyvale, CA 94087

Date: June 7, 2023

Time: 6:00pm

Contact person for additional information on the budget reports:

Name: Tina Bernal

Title: Director, Fiscal Services

Telephone: 408-252-3000 ext 61412

E-mail: bernal_tina@cusdk8.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? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2022-23) annual payment?	X	
			n/a	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?	X	
			n/a	
			n/a	
			n/a	
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) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)		X
				X
			n/a	
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? • Adoption date of the LCAP or an update to the LCAP:		X
				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:

Santa Clara County Schools Insurance Group (SCCSIG)

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

Signed _____

Clerk/Secretary of the Governing Board

(Original signature required)

Date of Meeting: June 15, 2023

For additional information on this certification, please contact:

Name: Stacy Yao
Title: Superintendent
Telephone: 408-252-3000
E-mail: yao_stacy@cusdk8.org

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	91,243,276.00	301	0.00	303	91,243,276.00	305	378,485.00		307	90,864,791.00	309
2000 - Classified Salaries	38,688,501.00	311	376,837.00	313	38,311,664.00	315	3,360,430.00		317	34,951,234.00	319
3000 - Employee Benefits	54,540,455.00	321	141,560.00	323	54,398,895.00	325	1,703,608.00		327	52,695,287.00	329
4000 - Books, Supplies Equip Replace. (6500)	17,902,685.00	331	32,432.00	333	17,870,253.00	335	1,457,724.00		337	16,412,529.00	339
5000 - Services . . . & 7300 - Indirect Costs	29,104,898.00	341	112,658.00	343	28,992,240.00	345	2,255,177.00		347	26,737,063.00	349
TOTAL					230,816,328.00	365	TOTAL			221,660,904.00	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	76,242,602.00	375
2. Salaries of Instructional Aides Per EC 41011.	2100	12,725,109.00	380
3. STRS.	3101 & 3102	24,398,081.00	382
4. PERS.	3201 & 3202	3,242,259.00	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	2,211,680.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	7,611,359.00	385
7. Unemployment Insurance.	3501 & 3502	429,263.00	390
8. Workers' Compensation Insurance.	3601 & 3602	1,417,048.00	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)	128,277,401.00	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)*		396
14. TOTAL SALARIES AND BENEFITS.	128,277,401.00	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.	57.87%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary , 55% unified, 50% high)	60.00%	
2. Percentage spent by this district (Part II, Line 15)	57.87%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	2.13%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	221,660,904.00	
5. Deficiency Amount (Part III, Line 3 times Line 4)	4,721,377.26	

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

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	91,062,126.00	301	0.00	303	91,062,126.00	305	432,554.00		307	90,629,572.00	309
2000 - Classified Salaries	39,894,337.00	311	493,978.00	313	39,400,359.00	315	3,439,096.00		317	35,961,263.00	319
3000 - Employee Benefits	54,482,199.00	321	182,286.00	323	54,299,913.00	325	1,746,562.00		327	52,553,351.00	329
4000 - Books, Supplies Equip Replace. (6500)	15,535,907.00	331	338,034.00	333	15,197,873.00	335	2,324,493.00		337	12,873,380.00	339
5000 - Services . . . & 7300 - Indirect Costs	20,776,811.00	341	144,200.00	343	20,632,611.00	345	1,973,107.00		347	18,659,504.00	349
TOTAL					220,592,882.00	365	TOTAL		210,677,070.00	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	76,147,289.00	375
2. Salaries of Instructional Aides Per EC 41011.	2100	12,677,041.00	380
3. STRS.	3101 & 3102	22,396,568.00	382
4. PERS.	3201 & 3202	3,489,408.00	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	2,242,865.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	8,517,127.00	385
7. Unemployment Insurance.	3501 & 3502	42,803.00	390
8. Workers' Compensation Insurance.	3601 & 3602	1,417,709.00	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)	126,930,810.00	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)*		396
14. TOTAL SALARIES AND BENEFITS.	126,930,810.00	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.	60.25%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%	
2. Percentage spent by this district (Part II, Line 15)	60.25%	
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),	210,677,070.00	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

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

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	232,060,242.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	9,966,506.00
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	265,970.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	362,067.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	206,114.00
4. Other Transfers Out	All	9200	7200-7299	0.00
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

<p>9. Supplemental expenditures made as a result of a Presidentially declared disaster</p>	<p>Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.</p>			
<p>10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)</p>				834,151.00
<p>D. Plus additional MOE expenditures:</p>				
<p>1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)</p>	All	All	<p>1000-7143, 7300-7439 minus 8000-8699</p>	0.00
<p>2. Expenditures to cover deficits for student body activities</p>	<p>Manually entered. Must not include expenditures in lines A or D1.</p>			
<p>E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)</p>				221,259,585.00
<p>Section II - Expenditures Per ADA</p>				<p>2022-23 Annual ADA/Exps. Per ADA</p>
<p>A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)</p>				12,963.11
<p>B. Expenditures per ADA (Line I.E divided by Line II.A)</p>				17,068.40

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.)	192,228,540.73	14,218.69
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)	192,228,540.73	14,218.69
B. Required effort (Line A.2 times 90%)	173,005,686.66	12,796.82
C. Current year expenditures (Line I.E and Line II.B)	221,259,585.00	17,068.40
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

<p>E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)</p> <p>F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2024-25 may be reduced by the lower of the two percentages)</p>	<p>MOE Met</p>	
	<p>0.00%</p>	<p>0.00%</p>
<p>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</p>		
<p>Description of Adjustments</p>	<p>Total Expenditures</p>	<p>Expenditures Per ADA</p>
<p>Total adjustments to base expenditures</p>	<p>0.00</p>	<p>0.00</p>

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) 7,225,728.00
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit. _____

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 177,001,863.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.08%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

- 1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 7,730,630.00
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 4,623,294.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	39,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	787,822.54
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)	13,180,746.54
9. Carry-Forward Adjustment (Part IV, Line F)	3,043,649.23
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	16,224,395.77

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	151,129,485.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	26,248,127.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	13,502,323.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	45,000.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	265,970.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	2,416,660.00
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)	226,192.00
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)	2,278,577.00
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)	18,521,553.46
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)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	3,998,589.00
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)	218,632,476.46

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)

6.03%

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)

7.42%

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)	13,180,746.54
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(80,003.39)
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 (4.60%) times Part III, Line B19); zero if negative	3,043,649.23
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.60%) times Part III, Line B19) or (the highest rate used to recover costs from any program (12.38%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	3,043,649.23
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	3,043,649.23

Approved indirect cost rate: 4.60%

Highest rate used in any program: 12.38%

Note: In one or more resources, the rate used is greater than the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	4,338,899.00	248,852.00	5.74%
01	3010	399,940.00	12,648.00	3.16%
01	3213	802,649.00	38,697.00	4.82%
01	3310	2,260,981.00	109,020.00	4.82%
01	3311	20,111.00	970.00	4.82%
01	3312	812,106.00	39,158.00	4.82%
01	3315	59,927.00	2,890.00	4.82%
01	3318	9,864.00	1,221.00	12.38%
01	3345	463.00	22.00	4.75%
01	4035	298,991.00	13,787.00	4.61%
01	4127	23,471.00	1,041.00	4.44%
01	4201	348,286.00	6,966.00	2.00%
01	4203	633,604.00	12,680.00	2.00%
01	5632	12,554.00	296.00	2.36%
01	6053	312,895.00	14,232.00	4.55%
01	6266	1,848,437.00	46,325.00	2.51%
01	6536	119,353.00	5,755.00	4.82%
01	7311	8,821.00	329.00	3.73%
01	9010	8,637,140.00	99,870.00	1.16%
13	5310	3,995,526.00	131,090.00	3.28%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		1,323,145.00	1,323,145.00
2. State Lottery Revenue	8560	2,272,727.00		906,302.00	3,179,029.00
3. Other Local Revenue	8600-8799	8,287.00		0.00	8,287.00
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)		2,281,014.00	0.00	2,229,447.00	4,510,461.00
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	378,485.00		0.00	378,485.00
2. Classified Salaries	2000-2999	1,147,211.00		0.00	1,147,211.00
3. Employee Benefits	3000-3999	722,328.00		0.00	722,328.00
4. Books and Supplies	4000-4999	29,929.00		1,156,573.00	1,186,502.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	3,061.00			3,061.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			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)		2,281,014.00	0.00	1,156,573.00	3,437,587.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	0.00	0.00	1,072,874.00	1,072,874.00

D. COMMENTS:

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

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

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	161,924,880.00	6.02%	171,667,064.00	4.86%	180,017,921.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	3,914,015.00	3.94%	4,068,227.00	3.29%	4,202,072.00
4. Other Local Revenues	8600-8799	2,332,408.00	2.51%	2,390,994.00	2.29%	2,445,681.00
5. Other Financing Sources						
a. Transfers In	8900-8929	171,280.00	0.00%	171,280.00	0.00%	171,280.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(28,943,427.00)	14.62%	(33,174,747.00)	0.61%	(33,377,870.00)
6. Total (Sum lines A1 thru A5c)		139,399,156.00	4.11%	145,122,818.00	5.74%	153,459,084.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				76,550,380.00		80,982,738.00
b. Step & Column Adjustment				1,136,191.00		1,159,301.00
c. Cost-of-Living Adjustment				4,100,462.00		
d. Other Adjustments				(804,295.00)		(3,695,997.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	76,550,380.00	5.79%	80,982,738.00	-3.13%	78,446,042.00
2. Classified Salaries						
a. Base Salaries				19,721,372.00		21,687,950.00
b. Step & Column Adjustment				294,008.00		323,506.00
c. Cost-of-Living Adjustment				1,793,425.00		
d. Other Adjustments				(120,855.00)		(120,854.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	19,721,372.00	9.97%	21,687,950.00	0.93%	21,890,602.00
3. Employee Benefits	3000-3999	32,792,753.00	9.85%	36,021,484.00	-0.01%	36,017,132.00
4. Books and Supplies	4000-4999	8,167,583.00	-0.17%	8,154,066.00	-3.83%	7,842,036.00
5. Services and Other Operating Expenditures	5000-5999	8,248,991.00	-7.88%	7,599,336.00	-4.11%	7,287,306.00
6. Capital Outlay	6000-6999	89,908.00	-100.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	191,291.00	0.00%	191,291.00	0.00%	191,291.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,272,548.00)	-4.61%	(1,213,864.00)	0.00%	(1,213,864.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		144,489,730.00	6.18%	153,423,001.00	-1.93%	150,460,545.00

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)		(5,090,574.00)		(8,300,183.00)		2,998,539.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		28,973,589.00		23,883,015.00		15,582,832.00
2. Ending Fund Balance (Sum lines C and D1)		23,883,015.00		15,582,832.00		18,581,371.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	367,053.00		367,053.00		367,053.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned		10,011,758.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	13,504,204.00				
2. Unassigned/Unappropriated	9790	0.00		15,215,779.00		18,214,318.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		23,883,015.00		15,582,832.00		18,581,371.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	13,504,204.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		15,215,779.00		18,214,318.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		13,504,204.00		15,215,779.00		18,214,318.00
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.						
Adjustments for Retirees, New Hires, and potential negotiated salary COLA.						

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	10,075,864.00	3.94%	10,472,853.00	3.61%	10,850,923.00
2. Federal Revenues	8100-8299	7,460,244.00	-25.72%	5,541,394.00	0.00%	5,541,394.00
3. Other State Revenues	8300-8599	16,331,462.00	-10.74%	14,577,548.00	0.00%	14,577,548.00
4. Other Local Revenues	8600-8799	4,991,377.00	0.00%	4,991,377.00	0.00%	4,991,377.00
5. Other Financing Sources						
a. Transfers In	8900-8929	5,573,420.00	0.00%	5,573,420.00	0.00%	5,573,420.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	28,943,427.00	-1.93%	28,383,556.00	0.72%	28,586,679.00
6. Total (Sum lines A1 thru A5c)		73,375,794.00	-5.23%	69,540,148.00	0.84%	70,121,341.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				14,511,746.00		15,254,999.00
b. Step & Column Adjustment				2,481,144.00		228,825.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,737,891.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	14,511,746.00	5.12%	15,254,999.00	1.50%	15,483,824.00
2. Classified Salaries						
a. Base Salaries				20,172,965.00		20,859,434.00
b. Step & Column Adjustment				1,294,846.00		312,891.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(608,377.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	20,172,965.00	3.40%	20,859,434.00	1.50%	21,172,325.00
3. Employee Benefits	3000-3999	21,689,446.00	6.94%	23,194,241.00	1.28%	23,490,500.00
4. Books and Supplies	4000-4999	7,073,190.00	-32.58%	4,768,639.00	-14.68%	4,068,639.00
5. Services and Other Operating Expenditures	5000-5999	12,727,820.00	-20.14%	10,164,374.00	-6.89%	9,464,374.00
6. Capital Outlay	6000-6999	1,406,855.00	-100.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,072,548.00	-31.44%	735,384.00	0.00%	735,384.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		78,654,570.00	-4.68%	74,977,071.00	-0.75%	74,415,046.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(5,278,776.00)		(5,436,923.00)		(4,293,705.00)

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		22,670,636.00		17,391,860.00		11,954,937.00
2. Ending Fund Balance (Sum lines C and D1)		17,391,860.00		11,954,937.00		7,661,232.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	17,391,860.00		11,954,937.00		7,661,232.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		17,391,860.00		11,954,937.00		7,661,232.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Adjustments for Retirees, New Hires, and potential negotiated salary COLA.						

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	172,000,744.00	5.89%	182,139,917.00	4.79%	190,868,844.00
2. Federal Revenues	8100-8299	7,460,244.00	-25.72%	5,541,394.00	0.00%	5,541,394.00
3. Other State Revenues	8300-8599	20,245,477.00	-7.90%	18,645,775.00	0.72%	18,779,620.00
4. Other Local Revenues	8600-8799	7,323,785.00	0.80%	7,382,371.00	0.74%	7,437,058.00
5. Other Financing Sources						
a. Transfers In	8900-8929	5,744,700.00	0.00%	5,744,700.00	0.00%	5,744,700.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	(4,791,191.00)	0.00%	(4,791,191.00)
6. Total (Sum lines A1 thru A5c)		212,774,950.00	0.89%	214,662,966.00	4.15%	223,580,425.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				91,062,126.00		96,237,737.00
b. Step & Column Adjustment				3,617,335.00		1,388,126.00
c. Cost-of-Living Adjustment				4,100,462.00		0.00
d. Other Adjustments				(2,542,186.00)		(3,695,997.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	91,062,126.00	5.68%	96,237,737.00	-2.40%	93,929,866.00
2. Classified Salaries						
a. Base Salaries				39,894,337.00		42,547,384.00
b. Step & Column Adjustment				1,588,854.00		636,397.00
c. Cost-of-Living Adjustment				1,793,425.00		0.00
d. Other Adjustments				(729,232.00)		(120,854.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	39,894,337.00	6.65%	42,547,384.00	1.21%	43,062,927.00
3. Employee Benefits	3000-3999	54,482,199.00	8.69%	59,215,725.00	0.49%	59,507,632.00
4. Books and Supplies	4000-4999	15,240,773.00	-15.21%	12,922,705.00	-7.83%	11,910,675.00
5. Services and Other Operating Expenditures	5000-5999	20,976,811.00	-15.32%	17,763,710.00	-5.70%	16,751,680.00
6. Capital Outlay	6000-6999	1,496,763.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	191,291.00	0.00%	191,291.00	0.00%	191,291.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(200,000.00)	139.24%	(478,480.00)	0.00%	(478,480.00)
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)		223,144,300.00	2.36%	228,400,072.00	-1.54%	224,875,591.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(10,369,350.00)		(13,737,106.00)		(1,295,166.00)

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)		51,644,225.00		41,274,875.00		27,537,769.00
2. Ending Fund Balance (Sum lines C and D1)		41,274,875.00		27,537,769.00		26,242,603.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	367,053.00		367,053.00		367,053.00
b. Restricted	9740	17,391,860.00		11,954,937.00		7,661,232.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	10,011,758.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	13,504,204.00		0.00		0.00
2. Unassigned/Unappropriated	9790	0.00		15,215,779.00		18,214,318.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		41,274,875.00		27,537,769.00		26,242,603.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	13,504,204.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		15,215,779.00		18,214,318.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		13,504,204.00		15,215,779.00		18,214,318.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		6.05%		6.66%		8.10%
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)
<p>b. If you are the SELPA AU and are excluding special education pass-through funds:</p> <p>1. Enter the name(s) of the SELPA(s):</p> <hr/>						
<p>2. Special education pass-through funds</p> <p>(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)</p>						
		0.00		0.00		0.00
<p>2. District ADA</p> <p>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)</p>						
		13,119.78		12,345.28		11,534.68
<p>3. Calculating the Reserves</p>						
<p>a. Expenditures and Other Financing Uses (Line B11)</p>						
		223,144,300.00		228,400,072.00		224,875,591.00
<p>b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)</p>						
		0.00		0.00		0.00
<p>c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)</p>						
		223,144,300.00		228,400,072.00		224,875,591.00
<p>d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)</p>						
		3.00%		3.00%		3.00%
<p>e. Reserve Standard - By Percent (Line F3c times F3d)</p>						
		6,694,329.00		6,852,002.16		6,746,267.73
<p>f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)</p>						
		0.00		0.00		0.00
<p>g. Reserve Standard (Greater of Line F3e or F3f)</p>						
		6,694,329.00		6,852,002.16		6,746,267.73
<p>h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)</p>						
		YES		YES		YES

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(21,550.00)	0.00	(131,090.00)				
Other Sources/Uses Detail					2,539,327.00	0.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	4,000.00	0.00	131,090.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	(3,555,740.00)						
Other Sources/Uses Detail					0.00	2,453,509.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	15,370.00	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	3,555,740.00	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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					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	85,818.00		
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	2,180.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	3,577,290.00	(3,577,290.00)	131,090.00	(131,090.00)	2,539,327.00	2,539,327.00	0.00	0.00

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(7,500.00)	0.00	(200,000.00)				
Other Sources/Uses Detail					5,744,700.00	0.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	6,000.00	0.00	200,000.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	5,573,420.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	171,280.00		
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	1,500.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	7,500.00	(7,500.00)	200,000.00	(200,000.00)	5,744,700.00	5,744,700.00		

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

	Percentage Level	District ADA
	3.0%	0 to 300
	2.0%	301 to 1,000
	1.0%	1,001 and over
District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	13,119.78	
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	16,351	16,336		
Charter School				
Total ADA	16,351	16,336	0.1%	Met
Second Prior Year (2021-22)				
District Regular	16,336	16,316		
Charter School				
Total ADA	16,336	16,316	0.1%	Met
First Prior Year (2022-23)				
District Regular	13,577	15,472		
Charter School		0		
Total ADA	13,577	15,472	N/A	Met
Budget Year (2023-24)				
District Regular	14,354			
Charter School	0			
Total ADA	14,354			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. **CRITERION: Enrollment**

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
	Budget	CBEDS Actual		
Third Prior Year (2020-21)				
District Regular	15,673	15,663		
Charter School				
Total Enrollment	15,673	15,663	0.1%	Met
Second Prior Year (2021-22)				
District Regular	14,096	14,084		
Charter School				
Total Enrollment	14,096	14,084	0.1%	Met
First Prior Year (2022-23)				
District Regular	13,479	13,467		
Charter School				
Total Enrollment	13,479	13,467	0.1%	Met
Budget Year (2023-24)				
District Regular	13,526			
Charter School				
Total Enrollment	13,526			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2020-21)			
District Regular	15,246	15,663	
Charter School		0	
Total ADA/Enrollment	15,246	15,663	97.3%
Second Prior Year (2021-22)			
District Regular	13,566	14,084	
Charter School	0		
Total ADA/Enrollment	13,566	14,084	96.3%
First Prior Year (2022-23)			
District Regular	12,963	13,467	
Charter School			
Total ADA/Enrollment	12,963	13,467	96.3%
		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	13,120	13,526		
Charter School	0			
Total ADA/Enrollment	13,120	13,526	97.0%	Met
1st Subsequent Year (2024-25)				
District Regular	12,345	12,716		
Charter School				
Total ADA/Enrollment	12,345	12,716	97.1%	Met
2nd Subsequent Year (2025-26)				
District Regular	11,535	11,881		
Charter School				
Total ADA/Enrollment	11,535	11,881	97.1%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

- LCFF Revenue
- Basic Aid
- Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

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

Projected LCFF Revenue

	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	15,471.84	14,354.15	13,288.68	12,819.87
b. Prior Year ADA (Funded)		15,471.84	14,354.15	13,288.68
c. Difference (Step 1a minus Step 1b)		(1,117.69)	(1,065.47)	(468.81)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(7.22%)	(7.42%)	(3.53%)
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		159,670,055.00	161,924,880.00	171,667,064.00
b1. COLA percentage		8.22%	3.94%	3.29%
b2. COLA amount (proxy for purposes of this criterion)		13,124,878.52	6,379,840.27	5,647,846.41
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)				
		1.00%	(3.48%)	(.24%)
LCFF Revenue Standard (Step 3, plus/minus 1%):		0% to 2.00%	-4.48% to -2.48%	-1.24% to 0.76%

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)	113,817,000.00	117,752,926.00	155,967,624.00	164,412,243.00
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)	159,796,919.00	161,924,880.00	171,667,064.00	180,017,921.00
District's Projected Change in LCFF Revenue:		1.33%	6.02%	4.86%
LCFF Revenue Standard		0% to 2.00%	-4.48% to -2.48%	-1.24% to 0.76%
Status:		Met	Not Met	Not Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

The District is planning on being Basic Aid beginning 2024-2025 and subsequent years based on property tax funding levels.

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
	Third Prior Year (2020-21)	113,551,492.13	
Second Prior Year (2021-22)	119,832,568.19	133,042,358.88	90.1%
First Prior Year (2022-23)	127,984,089.00	147,087,904.00	87.0%
	Historical Average Ratio:		90.2%

	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):	87.2% to 93.2%	87.2% to 93.2%	87.2% to 93.2%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)		
	Budget Year (2023-24)	129,064,505.00		
1st Subsequent Year (2024-25)	138,692,172.00	153,423,001.00	90.4%	Met
2nd Subsequent Year (2025-26)	136,353,776.00	150,460,545.00	90.6%	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):	1.00%	(3.48%)	(.24%)
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-9.00% to 11.00%	-13.48% to 6.52%	-10.24% to 9.76%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-4.00% to 6.00%	-8.48% to 1.52%	-5.24% to 4.76%

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)	9,966,506.00		
Budget Year (2023-24)	7,460,244.00	(25.15%)	Yes
1st Subsequent Year (2024-25)	5,541,394.00	(25.72%)	Yes
2nd Subsequent Year (2025-26)	5,541,394.00	0.00%	No

Explanation:
(required if Yes)

There are one-time federal dollars that are being expended and will not be renewed. For example, ESSER/GEER.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2022-23)	36,164,588.00		
Budget Year (2023-24)	20,245,477.00	(44.02%)	Yes
1st Subsequent Year (2024-25)	18,645,775.00	(7.90%)	No
2nd Subsequent Year (2025-26)	18,779,620.00	.72%	No

Explanation:
(required if Yes)

There are one-time state dollars that are being expended and will not be renewed.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2022-23)	18,043,053.00		
Budget Year (2023-24)	7,323,785.00	(59.41%)	Yes
1st Subsequent Year (2024-25)	7,382,371.00	.80%	No
2nd Subsequent Year (2025-26)	7,437,058.00	.74%	No

Explanation:
(required if Yes)

In 2023-2024 the District had a Parcel Tax that sunsetted.

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

First Prior Year (2022-23)	17,706,819.00		
Budget Year (2023-24)	15,240,773.00	(13.93%)	Yes
1st Subsequent Year (2024-25)	12,922,705.00	(15.21%)	Yes
2nd Subsequent Year (2025-26)	11,910,675.00	(7.83%)	Yes

Explanation:
(required if Yes) There are one-time dollars that are being expended and will not be renewed.

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

First Prior Year (2022-23)	29,235,988.00		
Budget Year (2023-24)	20,976,811.00	(28.25%)	Yes
1st Subsequent Year (2024-25)	17,763,710.00	(15.32%)	Yes
2nd Subsequent Year (2025-26)	16,751,680.00	(5.70%)	Yes

Explanation:
(required if Yes) There are one-time state dollars that are being expended and will not be renewed.

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)	64,174,147.00		
Budget Year (2023-24)	35,029,506.00	(45.41%)	Not Met
1st Subsequent Year (2024-25)	31,569,540.00	(9.88%)	Met
2nd Subsequent Year (2025-26)	31,758,072.00	.60%	Met

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

First Prior Year (2022-23)	46,942,807.00		
Budget Year (2023-24)	36,217,584.00	(22.85%)	Not Met
1st Subsequent Year (2024-25)	30,686,415.00	(15.27%)	Not Met
2nd Subsequent Year (2025-26)	28,662,355.00	(6.60%)	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) There are one-time federal dollars that are being expended and will not be renewed. For example, ESSER/GEER.

Explanation:
Other State Revenue
(linked from 6B
if NOT met) There are one-time state dollars that are being expended and will not be renewed.

Explanation:
Other Local Revenue
(linked from 6B
if NOT met) In 2023-2024 the District had a Parcel Tax that sunsetted.

- 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)

There are one-time dollars that are being expended and will not be renewed.

Explanation:

Services and Other Exps

(linked from 6B

if NOT met)

There are one-time state dollars that are being expended and will not be renewed.

7. **CRITERION: Facilities Maintenance**

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

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

NOTE: EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year. Statute exclude the following resource codes from the total general fund expenditures calculation: 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690.

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

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

No

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

0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

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

213,148,070.00

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

0.00

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

Budgeted Contribution¹
to the Ongoing and Major
Maintenance Account

Status

c. Net Budgeted Expenditures and Other Financing Uses

213,148,070.00

6,394,442.10

6,966,834.00

Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

- Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
- Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
- Other (explanation must be provided)

Explanation:
(required if NOT met
and Other is marked)

--

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2020-21)	Second Prior Year (2021-22)	First Prior Year (2022-23)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	11,349,229.00	19,967,632.00	28,247,888.00
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	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	11,349,229.00	19,967,632.00	28,247,888.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	189,153,824.05	199,676,318.79	232,060,242.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	189,153,824.05	199,676,318.79	232,060,242.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	6.0%	10.0%	12.2%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	2.0%	3.3%	4.1%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000- 7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2020-21)	11,923,418.78	121,597,413.38	N/A	Met
Second Prior Year (2021-22)	(1,414,149.32)	133,042,358.88	1.1%	Met
First Prior Year (2022-23)	(3,862,738.00)	147,087,904.00	2.6%	Met
Budget Year (2023-24) (Information only)	(5,090,574.00)	144,489,730.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

--

9. **CRITERION: Fund Balance**

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2020-21)	22,645,061.24	22,327,057.94	1.4%	Not Met
Second Prior Year (2021-22)	32,672,009.00	34,250,476.72	N/A	Met
First Prior Year (2022-23)	29,387,475.00	32,836,327.00	N/A	Met
Budget Year (2023-24) (Information only)	28,973,589.00			

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)

2020-2021 Beginning Fund Balance was underestimated due to the COVID factors. There was an assumption that the District had some unspent funds.

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4, Subsequent Years, Form MYP, Line F2, if available.)	13,120	12,345	11,535
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

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

	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)	223,144,300.00	228,400,072.00	224,875,591.00
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)	223,144,300.00	228,400,072.00	224,875,591.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	6,694,329.00	6,852,002.16	6,746,267.73
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)	6,694,329.00	6,852,002.16	6,746,267.73

10C. Calculating the District's Budgeted Reserve Amount

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

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

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	13,504,204.00		
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	15,215,779.00	18,214,318.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	13,504,204.00	15,215,779.00	18,214,318.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	6.05%	6.66%	8.10%
District's Reserve Standard (Section 10B, Line 7):	6,694,329.00	6,852,002.16	6,746,267.73
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)	(31,206,843.00)			
Budget Year (2023-24)	(28,943,427.00)	(2,263,416.00)	(7.3%)	Met
1st Subsequent Year (2024-25)	(33,174,747.00)	4,231,320.00	14.6%	Not Met
2nd Subsequent Year (2025-26)	(33,377,870.00)	203,123.00	.6%	Met
1b. Transfers In, General Fund *				
First Prior Year (2022-23)	2,539,327.00			
Budget Year (2023-24)	5,744,700.00	3,205,373.00	126.2%	Not Met
1st Subsequent Year (2024-25)	5,744,700.00	0.00	0.0%	Met
2nd Subsequent Year (2025-26)	5,744,700.00	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)

One-time reduced transfer from General Fund to RRMA Fund 08 in 2023-2024. The District was able to transfer more funds from Fund 21 to fund the RRMA.

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

Explanation:

(required if NOT met)

One-time increased transfer from Fund 21 in 2023-2024 to fund the RRMA.

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

1. Does your district have long-term (multiyear) commitments?

(If No, skip item 2 and Sections S6B and S6C)

No

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2023
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
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	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)	(2025-26)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	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	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?

N/A

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)	No				
2	For the district's OPEB: a. Are they lifetime benefits?					
	b. Do benefits continue past age 65?					
	c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:					
3	a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?					
	b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund					
		<table border="0" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; text-align: center; border: none;">Self-Insurance Fund</td> <td style="width: 50%; text-align: center; border: none;">Governmental Fund</td> </tr> <tr> <td style="border: 1px solid black; width: 50%; height: 20px;"></td> <td style="border: 1px solid black; width: 50%; height: 20px;"></td> </tr> </table>	Self-Insurance Fund	Governmental Fund		
Self-Insurance Fund	Governmental Fund					
4	OPEB Liabilities a. Total OPEB liability b. OPEB plan(s) fiduciary net position (if applicable) c. Total/Net OPEB liability (Line 4a minus Line 4b) d. Is total OPEB liability based on the district's estimate or an actuarial valuation? e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	0.00				
5	OPEB Contributions a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752) c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount) d. Number of retirees receiving OPEB benefits					
		0.00				

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

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

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

Yes

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

District is self-insured for dental, vision, medical PPO plan and fully insured for all other plans. Workers Compensation includes District self-insurance plan and membership Santa Clara County School Insurance JPA.

3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

0.00
0.00

b. Unfunded liability for self-insurance programs

4. Self-Insurance Contributions

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

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

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
a. Required contribution (funding) for self-insurance programs	19,179,497.00	19,179,497.00	19,179,497.00
b. Amount contributed (funded) for self-insurance programs	19,179,497.00	19,179,497.00	19,179,497.00

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of certificated (non-management) full - time - equivalent(FTE) positions	767.2	764.17	762.17	730.17

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

2023-2024 unsettled negotiations for 8% COLA subject to ratification

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date: End Date:

5. Salary settlement:

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

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--	--	--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

Negotiations Not Settled

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

	927546		
Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)	

7. Amount included for any tentative salary schedule increases

	7420368	7420368	7420368
Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)	

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

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

Yes	Yes	Yes	
6783399	7258237	7766314	
70.0%	70.0%	70.0%	
7.0%	7.0%	7.0%	

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

No			
----	--	--	--

Certificated (Non-management) Step and Column Adjustments

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

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	Yes	Yes	
111915	1136191	1159301	

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

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

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

Certificated (Non-management) - Other

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

increase annual stipend for instructional Coaches from \$4530 to \$5000.

Certificated Nurses will now be paid on 198 day work year.

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	623.76	627.82	627.82	627.82

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

2023-2024 unsettled negotiations for 8% COLA subject to ratification.

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--	--	--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

Negotiations Not Settled

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

	446793		
Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)	

7. Amount included for any tentative salary schedule increases

	3575784	3575784	3575784
Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)	

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

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

	Yes	Yes	Yes
2068747	2213559	2368508	
70.0%	70.0%	70.0%	
7.0%	7.0%	7.0%	

Classified (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

	No		
--	----	--	--

Classified (Non-management) Step and Column Adjustments

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

	Yes	Yes	Yes
289598	294008	323506	
1.5%	1.5%	1.5%	

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

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

	Yes	Yes	Yes
Yes	Yes	Yes	

Classified (Non-management) - Other

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

Instructional Assistants | General Ed and PE are being moved from range 401 to 403.

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	78.55	92.38	92.38	92.38

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

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

N/A

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

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

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

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

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

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

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

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

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

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

Comments:
(optional)

The District is fiscally independent from the County.

End of School District Budget Criteria and Standards Review