

2023 – 2024
Proposed Budget

G = General Ledger Data; S = Supplemental Data

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

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

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

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

Simi Valley Unified **Ventura County**

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

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

GENERAL LEDGER CHECKS

OBJ-POSITIVE - (**Warning**) - The following objects have a negative balance by resource, by fund: **Exception**

FUND	RESOURCE	OBJECT	VALUE
01	6266	8590	($3,628,128.00)
Explanation: The plan was presented in February, however, approval didn't go to the board until April, which missed the March deadline. Auditor recommended setting up a liability, resulting in a negative revenue in 22-23.			
01	6536	8590	($213,168.00)
Explanation: It was not necessary to spend the funds as prescribed by the state. A liability was set up and funds will be returned to the county SELPA to use.			
01	6537	8590	($398,259.00)
Explanation: It was not necessary to spend the funds as prescribed by the state. A liability was set up and funds will be returned to the county SELPA to use.			

REV-POSITIVE - (**Warning**) - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund: **Exception**

FUND	RESOURCE	VALUE
01	6266	($3,628,128.00)
Explanation: The plan was presented in February, however, approval didn't go to the board until April, which missed the March deadline. Auditor recommended setting up a liability, resulting in a negative revenue in 22-23.		
01	6536	($213,168.00)
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01	6537	($398,259.00)
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Budget, July 1
Budget 2023-24
Technical Review Checks
Phase - All
Display - Exceptions Only

Simi Valley Unified **Ventura County**

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

F - Fatal (Data must be corrected; an explanation is not allowed)
W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
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Description	Resource Codes	Object Codes	2022-23 Estimated Actuals Unrestricted (A)	2022-23 Estimated Actuals Restricted (B)	2022-23 Estimated Actuals Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	2023-24 Budget Restricted (E)	2023-24 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	175,586,678.00	0.00	175,586,678.00	186,257,721.00	0.00	186,257,721.00	6.1%
2) Federal Revenue		8100-8299	228,003.00	16,993,684.00	17,221,687.00	250,000.00	16,356,264.00	16,606,264.00	-3.6%
3) Other State Revenue		8300-8599	3,523,627.00	31,090,981.00	34,614,608.00	3,256,792.00	15,401,461.00	18,658,253.00	-46.1%
4) Other Local Revenue		8600-8799	2,022,829.00	15,784,736.00	17,807,565.00	1,085,600.00	13,538,999.00	14,624,599.00	-17.9%
5) TOTAL, REVENUES			181,361,137.00	63,869,401.00	245,230,538.00	190,850,113.00	45,296,724.00	236,146,837.00	-3.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	71,905,523.00	21,379,469.00	93,284,992.00	70,765,726.00	23,392,533.00	94,158,259.00	0.9%
2) Classified Salaries		2000-2999	23,206,978.00	11,499,037.00	34,706,015.00	23,982,070.00	12,357,647.00	36,339,717.00	4.7%
3) Employee Benefits		3000-3999	42,808,574.00	24,045,854.00	66,854,428.00	43,902,841.00	25,644,645.00	69,547,486.00	4.0%
4) Books and Supplies		4000-4999	5,691,974.00	7,264,355.00	12,956,329.00	2,903,188.00	3,819,148.00	6,722,336.00	-48.1%
5) Services and Other Operating Expenditures		5000-5999	16,334,751.00	17,204,039.00	33,538,790.00	16,121,793.00	13,523,916.00	29,645,709.00	-11.6%
6) Capital Outlay		6000-6999	2,574,602.00	663,796.00	3,238,398.00	516,611.00	2,177,933.00	2,694,544.00	-16.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	291,300.00	375,000.00	666,300.00	359,579.00	400,000.00	759,579.00	14.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,285,548.00)	772,561.00	(512,987.00)	(1,267,979.00)	747,979.00	(520,000.00)	1.4%
9) TOTAL, EXPENDITURES			161,528,154.00	83,204,111.00	244,732,265.00	157,283,829.00	82,063,801.00	239,347,630.00	-2.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			19,832,983.00	(19,334,710.00)	498,273.00	33,566,284.00	(36,767,077.00)	(3,200,793.00)	-742.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	1,158,634.00	0.00	1,158,634.00	1,118,713.00	0.00	1,118,713.00	-3.4%
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	938,821.00	0.00	938,821.00	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(33,615,195.00)	33,615,195.00	0.00	(35,509,406.00)	35,509,406.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(31,517,740.00)	33,615,195.00	2,097,455.00	(34,390,693.00)	35,509,406.00	1,118,713.00	-46.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(11,684,757.00)	14,280,485.00	2,595,728.00	(824,409.00)	(1,257,671.00)	(2,082,080.00)	-180.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	35,198,891.00	13,056,686.00	48,255,577.00	23,514,134.00	27,337,171.00	50,851,305.00	5.4%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			35,198,891.00	13,056,686.00	48,255,577.00	23,514,134.00	27,337,171.00	50,851,305.00	5.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			35,198,891.00	13,056,686.00	48,255,577.00	23,514,134.00	27,337,171.00	50,851,305.00	5.4%
2) Ending Balance, June 30 (E + F1e)			23,514,134.00	27,337,171.00	50,851,305.00	22,689,725.00	26,079,500.00	48,769,225.00	-4.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	82,548.00	0.00	82,548.00	82,548.00	0.00	82,548.00	0.0%
Stores		9712	93,855.00	0.00	93,855.00	99,000.00	0.00	99,000.00	5.5%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	27,337,171.00	27,337,171.00	0.00	26,079,500.00	26,079,500.00	-4.6%
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	12,304,468.00	0.00	12,304,468.00	11,877,862.00	0.00	11,877,862.00	-3.5%
Fuel Tank Storage	0000	9780	*10,000.00*		*10,000.00*			*0.00*	
Textbook Replacement Fund	0000	9780	*45,809.00*		*45,809.00*			*0.00*	
One-Time Discretionary Funds	0000	9780	*3,484,770.00*		*3,484,770.00*			*0.00*	
Studio Expenses	0000	9780	*138,304.00*		*138,304.00*			*0.00*	
Fuel Tank Storage	0000	9780			*0.00*	*10,000.00*		*10,000.00*	
Textbook Replacement Fund	0000	9780			*0.00*	*41,234.00*		*41,234.00*	
One-Time Discretionary Funds	0000	9780			*0.00*	*3,209,770.00*		*3,209,770.00*	
Studio Expenses	0000	9780			*0.00*	*46,276.00*		*46,276.00*	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	9,964,338.00	0.00	9,964,338.00	9,575,424.00	0.00	9,575,424.00	-3.9%
Unassigned/Unappropriated Amount		9790	1,068,925.00	0.00	1,068,925.00	1,054,891.00	0.00	1,054,891.00	-1.3%
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				

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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				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			0.00	0.00	0.00				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00	0.00	0.00				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	74,749,676.00	0.00	74,749,676.00	79,830,732.00	0.00	79,830,732.00	6.8%
Education Protection Account State Aid - Current Year		8012	34,844,959.00	0.00	34,844,959.00	40,450,496.00	0.00	40,450,496.00	16.1%
State Aid - Prior Years		8019	15,550.00	0.00	15,550.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	361,735.00	0.00	361,735.00	361,735.00	0.00	361,735.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other 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	58,637,312.00	0.00	58,637,312.00	58,637,312.00	0.00	58,637,312.00	0.0%
Unsecured Roll Taxes		8042	1,643,121.00	0.00	1,643,121.00	1,643,121.00	0.00	1,643,121.00	0.0%
Prior Years' Taxes		8043	122,395.00	0.00	122,395.00	122,395.00	0.00	122,395.00	0.0%
Supplemental Taxes		8044	774,923.00	0.00	774,923.00	774,923.00	0.00	774,923.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	238,849.00	0.00	238,849.00	238,849.00	0.00	238,849.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	4,198,158.00	0.00	4,198,158.00	4,198,158.00	0.00	4,198,158.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			175,586,678.00	0.00	175,586,678.00	186,257,721.00	0.00	186,257,721.00	6.1%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			175,586,678.00	0.00	175,586,678.00	186,257,721.00	0.00	186,257,721.00	6.1%
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	3,392,443.00	3,392,443.00	0.00	3,392,443.00	3,392,443.00	0.0%
Special Education Discretionary Grants		8182	0.00	257,079.00	257,079.00	0.00	257,093.00	257,093.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title I, Part A, Basic	3010	8290		2,847,632.00	2,847,632.00		2,300,000.00	2,300,000.00	-19.2%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		655,857.00	655,857.00		400,000.00	400,000.00	-39.0%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290		284,948.00	284,948.00		230,000.00	230,000.00	-19.3%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		767,082.00	767,082.00		303,245.00	303,245.00	-60.5%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	228,003.00	8,788,643.00	9,016,646.00	250,000.00	9,473,483.00	9,723,483.00	7.8%
TOTAL, FEDERAL REVENUE			228,003.00	16,993,684.00	17,221,687.00	250,000.00	16,356,264.00	16,606,264.00	-3.6%
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	475,728.00	475,728.00	0.00	475,728.00	475,728.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	675,224.00	675,224.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	669,935.00	0.00	669,935.00	729,062.00	0.00	729,062.00	8.8%
Lottery - Unrestricted and Instructional Materials		8560	2,837,528.00	1,166,935.00	4,004,463.00	2,527,730.00	996,223.00	3,523,953.00	-12.0%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		457,343.00	457,343.00		420,000.00	420,000.00	-8.2%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		173,334.00	173,334.00		155,704.00	155,704.00	-10.2%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Career Technical Education Incentive Grant Program	6387	8590		1,941,023.00	1,941,023.00		800,000.00	800,000.00	-58.8%
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	16,164.00	26,201,394.00	26,217,558.00	0.00	12,553,806.00	12,553,806.00	-52.1%
TOTAL, OTHER STATE REVENUE			3,523,627.00	31,090,981.00	34,614,608.00	3,256,792.00	15,401,461.00	18,658,253.00	-46.1%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	239,355.00	239,355.00	0.00	239,355.00	239,355.00	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	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	74,421.00	0.00	74,421.00	45,600.00	0.00	45,600.00	-38.7%
Interest		8660	370,000.00	0.00	370,000.00	475,000.00	0.00	475,000.00	28.4%
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	125,000.00	171,510.00	296,510.00	65,000.00	171,510.00	236,510.00	-20.2%
Mitigation/Developer Fees		8681	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)	
All Other Fees and Contracts		8689	459,486.00	68,162.00	527,648.00	150,000.00	50,000.00	200,000.00	-62.1%
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	993,922.00	1,974,296.00	2,968,218.00	350,000.00	176,244.00	526,244.00	-82.3%
Tuition		8710	0.00	621,570.00	621,570.00	0.00	174,730.00	174,730.00	-71.9%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		12,709,843.00	12,709,843.00		12,727,160.00	12,727,160.00	0.1%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,022,829.00	15,784,736.00	17,807,565.00	1,085,600.00	13,538,999.00	14,624,599.00	-17.9%
TOTAL, REVENUES			181,361,137.00	63,869,401.00	245,230,538.00	190,850,113.00	45,296,724.00	236,146,837.00	-3.7%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	57,364,891.00	15,199,072.00	72,563,963.00	56,282,739.00	17,335,900.00	73,618,639.00	1.5%
Certificated Pupil Support Salaries		1200	5,026,436.00	4,402,860.00	9,429,296.00	5,034,966.00	4,616,499.00	9,651,465.00	2.4%
Certificated Supervisors' and Administrators' Salaries		1300	8,447,634.00	423,654.00	8,871,288.00	8,475,805.00	398,348.00	8,874,153.00	0.0%
Other Certificated Salaries		1900	1,066,562.00	1,353,883.00	2,420,445.00	972,216.00	1,041,786.00	2,014,002.00	-16.8%
TOTAL, CERTIFICATED SALARIES			71,905,523.00	21,379,469.00	93,284,992.00	70,765,726.00	23,392,533.00	94,158,259.00	0.9%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,484,280.00	8,395,816.00	9,880,096.00	1,599,543.00	9,400,794.00	11,000,337.00	11.3%
Classified Support Salaries		2200	9,139,381.00	2,310,996.00	11,450,377.00	9,419,909.00	2,280,196.00	11,700,105.00	2.2%
Classified Supervisors' and Administrators' Salaries		2300	1,627,896.00	124,991.00	1,752,887.00	1,662,429.00	125,192.00	1,787,621.00	2.0%
Clerical, Technical and Office Salaries		2400	8,720,573.00	297,044.00	9,017,617.00	9,068,798.00	327,834.00	9,396,632.00	4.2%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Classified Salaries		2900	2,234,848.00	370,190.00	2,605,038.00	2,231,391.00	223,631.00	2,455,022.00	-5.8%
TOTAL, CLASSIFIED SALARIES			23,206,978.00	11,499,037.00	34,706,015.00	23,982,070.00	12,357,647.00	36,339,717.00	4.7%
EMPLOYEE BENEFITS									
STRS		3101-3102	13,622,136.00	11,731,839.00	25,353,975.00	13,393,249.00	12,458,610.00	25,851,859.00	2.0%
PERS		3201-3202	5,597,656.00	2,713,680.00	8,311,336.00	5,790,564.00	3,105,581.00	8,896,145.00	7.0%
OASDI/Medicare/Alternative		3301-3302	2,913,163.00	1,191,054.00	4,104,217.00	2,863,468.00	1,249,210.00	4,112,678.00	0.2%
Health and Welfare Benefits		3401-3402	16,806,745.00	7,105,016.00	23,911,761.00	18,606,643.00	7,688,801.00	26,295,444.00	10.0%
Unemployment Insurance		3501-3502	482,162.00	182,438.00	664,600.00	47,073.00	23,578.00	70,651.00	-89.4%
Workers' Compensation		3601-3602	2,614,878.00	915,475.00	3,530,353.00	2,605,571.00	966,030.00	3,571,601.00	1.2%
OPEB, Allocated		3701-3702	517,496.00	133,886.00	651,382.00	294,343.00	71,581.00	365,924.00	-43.8%
OPEB, Active Employees		3751-3752	104,453.00	47,110.00	151,563.00	100,160.00	44,430.00	144,590.00	-4.6%
Other Employee Benefits		3901-3902	149,885.00	25,356.00	175,241.00	201,770.00	36,824.00	238,594.00	36.2%
TOTAL, EMPLOYEE BENEFITS			42,808,574.00	24,045,854.00	66,854,428.00	43,902,841.00	25,644,645.00	69,547,486.00	4.0%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	2,048,158.00	897,794.00	2,945,952.00	4,600.00	1,195,250.00	1,199,850.00	-59.3%
Books and Other Reference Materials		4200	91,179.00	350,482.00	441,661.00	9,245.00	243,425.00	252,670.00	-42.8%
Materials and Supplies		4300	2,982,528.00	5,124,232.00	8,106,760.00	2,581,735.00	2,101,539.00	4,683,274.00	-42.2%
Noncapitalized Equipment		4400	570,109.00	891,847.00	1,461,956.00	307,608.00	278,934.00	586,542.00	-59.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,691,974.00	7,264,355.00	12,956,329.00	2,903,188.00	3,819,148.00	6,722,336.00	-48.1%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	9,400.00	10,924,631.00	10,934,031.00	60,224.00	8,167,947.00	8,228,171.00	-24.7%
Travel and Conferences		5200	347,279.00	269,848.00	617,127.00	262,425.00	128,198.00	390,623.00	-36.7%
Dues and Memberships		5300	40,123.00	6,783.00	46,906.00	35,940.00	6,000.00	41,940.00	-10.6%
Insurance		5400 - 5450	4,187,221.00	0.00	4,187,221.00	5,778,556.00	0.00	5,778,556.00	38.0%
Operations and Housekeeping Services		5500	4,996,026.00	0.00	4,996,026.00	6,056,000.00	0.00	6,056,000.00	21.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	531,908.00	912,639.00	1,444,547.00	300,383.00	928,523.00	1,228,906.00	-14.9%
Transfers of Direct Costs		5710	9,248.00	(9,248.00)	0.00	(159,330.00)	159,330.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(314,665.00)	0.00	(314,665.00)	(257,944.00)	0.00	(257,944.00)	-18.0%
Professional/Consulting Services and Operating Expenditures		5800	6,348,202.00	5,084,836.00	11,433,038.00	3,937,074.00	4,132,904.00	8,069,978.00	-29.4%
Communications		5900	180,009.00	14,550.00	194,559.00	108,465.00	1,014.00	109,479.00	-43.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			16,334,751.00	17,204,039.00	33,538,790.00	16,121,793.00	13,523,916.00	29,645,709.00	-11.6%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	449,036.00	17,440.00	466,476.00	317,188.00	0.00	317,188.00	-32.0%
Buildings and Improvements of Buildings		6200	465,829.00	340,976.00	806,805.00	132,859.00	2,038,733.00	2,171,592.00	169.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	69,781.00	285,380.00	355,161.00	53,304.00	119,200.00	172,504.00	-51.4%
Equipment Replacement		6500	651,135.00	20,000.00	671,135.00	13,260.00	20,000.00	33,260.00	-95.0%
Lease Assets		6600	938,821.00	0.00	938,821.00	0.00	0.00	0.00	-100.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,574,602.00	663,796.00	3,238,398.00	516,611.00	2,177,933.00	2,694,544.00	-16.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	134,124.00	375,000.00	509,124.00	49,359.00	400,000.00	449,359.00	-11.7%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	19,883.00	0.00	19,883.00	51,391.00	0.00	51,391.00	158.5%
Other Debt Service - Principal		7439	137,293.00	0.00	137,293.00	258,829.00	0.00	258,829.00	88.5%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			291,300.00	375,000.00	666,300.00	359,579.00	400,000.00	759,579.00	14.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(772,561.00)	772,561.00	0.00	(747,979.00)	747,979.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(512,987.00)	0.00	(512,987.00)	(520,000.00)	0.00	(520,000.00)	1.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,285,548.00)	772,561.00	(512,987.00)	(1,267,979.00)	747,979.00	(520,000.00)	1.4%
TOTAL, EXPENDITURES			161,528,154.00	83,204,111.00	244,732,265.00	157,283,829.00	82,063,801.00	239,347,630.00	-2.2%
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	1,158,634.00	0.00	1,158,634.00	1,118,713.00	0.00	1,118,713.00	-3.4%
(a) TOTAL, INTERFUND TRANSFERS IN			1,158,634.00	0.00	1,158,634.00	1,118,713.00	0.00	1,118,713.00	-3.4%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	938,821.00	0.00	938,821.00	0.00	0.00	0.00	-100.0%
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			938,821.00	0.00	938,821.00	0.00	0.00	0.00	-100.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(33,615,195.00)	33,615,195.00	0.00	(35,509,406.00)	35,509,406.00	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			(33,615,195.00)	33,615,195.00	0.00	(35,509,406.00)	35,509,406.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(31,517,740.00)	33,615,195.00	2,097,455.00	(34,390,693.00)	35,509,406.00	1,118,713.00	-46.7%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals Unrestricted (A)	2022-23 Estimated Actuals Restricted (B)	2022-23 Estimated Actuals Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	2023-24 Budget Restricted (E)	2023-24 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	175,586,678.00	0.00	175,586,678.00	186,257,721.00	0.00	186,257,721.00	6.1%
2) Federal Revenue		8100-8299	228,003.00	16,993,684.00	17,221,687.00	250,000.00	16,356,264.00	16,606,264.00	-3.6%
3) Other State Revenue		8300-8599	3,523,627.00	31,090,981.00	34,614,608.00	3,256,792.00	15,401,461.00	18,658,253.00	-46.1%
4) Other Local Revenue		8600-8799	2,022,829.00	15,784,736.00	17,807,565.00	1,085,600.00	13,538,999.00	14,624,599.00	-17.9%
5) TOTAL, REVENUES			181,361,137.00	63,869,401.00	245,230,538.00	190,850,113.00	45,296,724.00	236,146,837.00	-3.7%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		90,925,521.00	54,939,208.00	145,864,729.00	86,438,651.00	55,238,599.00	141,677,250.00	-2.9%
2) Instruction - Related Services	2000-2999		22,203,007.00	6,474,975.00	28,677,982.00	21,875,386.00	4,589,269.00	26,464,655.00	-7.7%
3) Pupil Services	3000-3999		14,041,785.00	11,844,348.00	25,886,133.00	13,194,608.00	11,048,968.00	24,243,576.00	-6.3%
4) Ancillary Services	4000-4999		1,876,163.00	443,172.00	2,319,335.00	1,335,753.00	337,405.00	1,673,158.00	-27.9%
5) Community Services	5000-5999		229,492.00	21,757.00	251,249.00	68,638.00	812.00	69,450.00	-72.4%
6) Enterprise	6000-6999		64,139.00	744.00	64,883.00	63,807.00	0.00	63,807.00	-1.7%
7) General Administration	7000-7999		14,805,607.00	1,165,393.00	15,971,000.00	15,678,117.00	1,196,982.00	16,875,099.00	5.7%
8) Plant Services	8000-8999		17,091,140.00	7,939,514.00	25,030,654.00	18,269,290.00	9,251,766.00	27,521,056.00	9.9%
9) Other Outgo	9000-9999	Except 7600-7699	291,300.00	375,000.00	666,300.00	359,579.00	400,000.00	759,579.00	14.0%
10) TOTAL, EXPENDITURES			161,528,154.00	83,204,111.00	244,732,265.00	157,283,829.00	82,063,801.00	239,347,630.00	-2.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			19,832,983.00	(19,334,710.00)	498,273.00	33,566,284.00	(36,767,077.00)	(3,200,793.00)	-742.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	1,158,634.00	0.00	1,158,634.00	1,118,713.00	0.00	1,118,713.00	-3.4%
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	938,821.00	0.00	938,821.00	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(33,615,195.00)	33,615,195.00	0.00	(35,509,406.00)	35,509,406.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(31,517,740.00)	33,615,195.00	2,097,455.00	(34,390,693.00)	35,509,406.00	1,118,713.00	-46.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(11,684,757.00)	14,280,485.00	2,595,728.00	(824,409.00)	(1,257,671.00)	(2,082,080.00)	-180.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	35,198,891.00	13,056,686.00	48,255,577.00	23,514,134.00	27,337,171.00	50,851,305.00	5.4%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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)			35,198,891.00	13,056,686.00	48,255,577.00	23,514,134.00	27,337,171.00	50,851,305.00	5.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			35,198,891.00	13,056,686.00	48,255,577.00	23,514,134.00	27,337,171.00	50,851,305.00	5.4%
2) Ending Balance, June 30 (E + F1e)			23,514,134.00	27,337,171.00	50,851,305.00	22,689,725.00	26,079,500.00	48,769,225.00	-4.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	82,548.00	0.00	82,548.00	82,548.00	0.00	82,548.00	0.0%
Stores		9712	93,855.00	0.00	93,855.00	99,000.00	0.00	99,000.00	5.5%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	27,337,171.00	27,337,171.00	0.00	26,079,500.00	26,079,500.00	-4.6%
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	12,304,468.00	0.00	12,304,468.00	11,877,862.00	0.00	11,877,862.00	-3.5%
Fuel Tank Storage	0000	9780	*10,000.00*		*10,000.00*			*0.00*	
Textbook Replacement Fund	0000	9780	*45,809.00*		*45,809.00*			*0.00*	
One-Time Discretionary Funds	0000	9780	*3,484,770.00*		*3,484,770.00*			*0.00*	
Studio Expenses	0000	9780	*138,304.00*		*138,304.00*			*0.00*	
Fuel Tank Storage	0000	9780			*0.00*	*10,000.00*		*10,000.00*	
Textbook Replacement Fund	0000	9780			*0.00*	*41,234.00*		*41,234.00*	
One-Time Discretionary Funds	0000	9780			*0.00*	*3,209,770.00*		*3,209,770.00*	
Studio Expenses	0000	9780			*0.00*	*46,276.00*		*46,276.00*	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	9,964,338.00	0.00	9,964,338.00	9,575,424.00	0.00	9,575,424.00	-3.9%
Unassigned/Unappropriated Amount		9790	1,068,925.00	0.00	1,068,925.00	1,054,891.00	0.00	1,054,891.00	-1.3%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
2600	Expanded Learning Opportunities Program	6,313,291.00	6,189,707.00
6300	Lottery: Instructional Materials	1,920,936.00	1,492,209.00
6547	Special Education Early Intervention Preschool Grant	1,676,444.00	1,676,444.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	4,810,639.00	4,760,639.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	675,224.00	675,224.00
7311	Classified School Employee Professional Development Block Grant	122,427.00	122,427.00
7388	SB 117 COVID-19 LEA Response Funds	165,466.00	165,466.00
7412	A-G Access/Success Grant	451,423.00	398,924.00
7413	A-G Learning Loss Mitigation Grant	171,911.00	171,911.00
7425	Expanded Learning Opportunities (ELO) Grant	390,677.00	0.00
7435	Learning Recovery Emergency Block Grant	8,918,302.00	8,486,763.00
7810	Other Restricted State	324,612.00	304,612.00
9010	Other Restricted Local	1,395,819.00	1,635,174.00
Total, Restricted Balance		27,337,171.00	26,079,500.00

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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,782,109.00	1,782,109.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,782,109.00	1,782,109.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,782,109.00	1,782,109.00	0.0%
2) Ending Balance, June 30 (E + F1e)			1,782,109.00	1,782,109.00	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	1,782,109.00	1,782,109.00	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		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,782,109.00	1,782,109.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,782,109.00	1,782,109.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,782,109.00	1,782,109.00	0.0%
2) Ending Balance, June 30 (E + F1e)			1,782,109.00	1,782,109.00	0.0%
Components of Ending Fund Balance					

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,782,109.00	1,782,109.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
8210	Student Activity Funds	1,782,109.00	1,782,109.00
Total, Restricted Balance		1,782,109.00	1,782,109.00

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	315,490.00	315,490.00	0.0%
3) Other State Revenue		8300-8599	5,903,863.00	5,912,278.00	0.1%
4) Other Local Revenue		8600-8799	2,774,371.00	3,010,496.00	8.5%
5) TOTAL, REVENUES			8,993,724.00	9,238,264.00	2.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	2,498,624.00	2,597,837.00	4.0%
2) Classified Salaries		2000-2999	1,830,880.00	1,646,552.00	-10.1%
3) Employee Benefits		3000-3999	2,277,447.00	2,470,526.00	8.5%
4) Books and Supplies		4000-4999	644,646.00	395,064.00	-38.7%
5) Services and Other Operating Expenditures		5000-5999	1,807,594.00	1,754,688.00	-2.9%
6) Capital Outlay		6000-6999	1,343,531.00	605,000.00	-55.0%
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	351,371.00	358,000.00	1.9%
9) TOTAL, EXPENDITURES			10,754,093.00	9,827,667.00	-8.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,760,369.00)	(589,403.00)	-66.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,760,369.00)	(589,403.00)	-66.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,467,904.00	5,707,535.00	-23.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,467,904.00	5,707,535.00	-23.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,467,904.00	5,707,535.00	-23.6%
2) Ending Balance, June 30 (E + F1e)			5,707,535.00	5,118,132.00	-10.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	800.00	800.00	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	6,723.00	13,582.00	102.0%
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	5,700,012.00	5,103,750.00	-10.5%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
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		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	315,490.00	315,490.00	0.0%
TOTAL, FEDERAL REVENUE			315,490.00	315,490.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	5,716,706.00	5,716,706.00	0.0%
All Other State Revenue	All Other	8590	187,157.00	195,572.00	4.5%
TOTAL, OTHER STATE REVENUE			5,903,863.00	5,912,278.00	0.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	88,000.00	94,000.00	6.8%
Leases and Rentals		8650	49,509.00	49,509.00	0.0%
Interest		8660	56,000.00	80,000.00	42.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	2,460,750.00	2,662,000.00	8.2%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	120,112.00	124,987.00	4.1%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,774,371.00	3,010,496.00	8.5%
TOTAL, REVENUES			8,993,724.00	9,238,264.00	2.7%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,706,222.00	1,805,189.00	5.8%
Certificated Pupil Support Salaries		1200	228,721.00	228,719.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	563,681.00	563,929.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CERTIFICATED SALARIES			2,498,624.00	2,597,837.00	4.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	536,650.00	310,585.00	-42.1%
Classified Support Salaries		2200	208,896.00	214,099.00	2.5%
Classified Supervisors' and Administrators' Salaries		2300	4,102.00	3,936.00	-4.0%
Clerical, Technical and Office Salaries		2400	1,075,210.00	1,117,932.00	4.0%
Other Classified Salaries		2900	6,022.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			1,830,880.00	1,646,552.00	-10.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	634,273.00	653,623.00	3.1%
PERS		3201-3202	449,489.00	409,880.00	-8.8%
OASDI/Medicare/Alternative		3301-3302	191,204.00	168,325.00	-12.0%
Health and Welfare Benefits		3401-3402	843,170.00	1,110,779.00	31.7%
Unemployment Insurance		3501-3502	21,815.00	2,986.00	-86.3%
Workers' Compensation		3601-3602	120,278.00	116,780.00	-2.9%
OPEB, Allocated		3701-3702	11,500.00	2,546.00	-77.9%
OPEB, Active Employees		3751-3752	4,454.00	5,050.00	13.4%
Other Employee Benefits		3901-3902	1,264.00	557.00	-55.9%
TOTAL, EMPLOYEE BENEFITS			2,277,447.00	2,470,526.00	8.5%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	25,890.00	7,650.00	-70.5%
Books and Other Reference Materials		4200	500.00	0.00	-100.0%
Materials and Supplies		4300	397,401.00	283,214.00	-28.7%
Noncapitalized Equipment		4400	220,855.00	104,200.00	-52.8%
TOTAL, BOOKS AND SUPPLIES			644,646.00	395,064.00	-38.7%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	6,701.00	23,343.00	248.4%
Dues and Memberships		5300	0.00	100.00	New
Insurance		5400-5450	0.00	1,771.00	New
Operations and Housekeeping Services		5500	350,000.00	200,899.00	-42.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	17,427.00	12,700.00	-27.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	106,942.00	37,250.00	-65.2%
Professional/Consulting Services and Operating Expenditures		5800	1,325,949.00	1,478,025.00	11.5%
Communications		5900	575.00	600.00	4.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,807,594.00	1,754,688.00	-2.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,058,520.00	300,000.00	-71.7%
Equipment		6400	135,011.00	55,000.00	-59.3%
Equipment Replacement		6500	150,000.00	250,000.00	66.7%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,343,531.00	605,000.00	-55.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	351,371.00	358,000.00	1.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			351,371.00	358,000.00	1.9%
TOTAL, EXPENDITURES			10,754,093.00	9,827,667.00	-8.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	315,490.00	315,490.00	0.0%
3) Other State Revenue		8300-8599	5,903,863.00	5,912,278.00	0.1%
4) Other Local Revenue		8600-8799	2,774,371.00	3,010,496.00	8.5%
5) TOTAL, REVENUES			8,993,724.00	9,238,264.00	2.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		5,079,009.00	4,815,720.00	-5.2%
2) Instruction - Related Services	2000-2999		2,730,483.00	2,891,869.00	5.9%
3) Pupil Services	3000-3999		524,765.00	495,987.00	-5.5%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		97,612.00	99,987.00	2.4%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		351,371.00	358,000.00	1.9%
8) Plant Services	8000-8999		1,970,853.00	1,166,104.00	-40.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			10,754,093.00	9,827,667.00	-8.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,760,369.00)	(589,403.00)	-66.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,760,369.00)	(589,403.00)	-66.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,467,904.00	5,707,535.00	-23.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,467,904.00	5,707,535.00	-23.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,467,904.00	5,707,535.00	-23.6%
2) Ending Balance, June 30 (E + F1e)			5,707,535.00	5,118,132.00	-10.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	800.00	800.00	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	6,723.00	13,582.00	102.0%
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	5,700,012.00	5,103,750.00	-10.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
6371	CalWORKs for ROCP or Adult Education	6,723.00	12,582.00
9010	Other Restricted Local	0.00	1,000.00
Total, Restricted Balance		6,723.00	13,582.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,400,000.00	3,800,000.00	-13.6%
3) Other State Revenue		8300-8599	4,900,000.00	5,200,000.00	6.1%
4) Other Local Revenue		8600-8799	272,500.00	288,000.00	5.7%
5) TOTAL, REVENUES			9,572,500.00	9,288,000.00	-3.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,049,760.00	2,111,870.00	3.0%
3) Employee Benefits		3000-3999	925,356.00	1,024,679.00	10.7%
4) Books and Supplies		4000-4999	4,012,929.00	3,790,647.00	-5.5%
5) Services and Other Operating Expenditures		5000-5999	204,398.00	220,441.00	7.8%
6) Capital Outlay		6000-6999	300,000.00	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	161,616.00	162,000.00	0.2%
9) TOTAL, EXPENDITURES			7,654,059.00	7,309,637.00	-4.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,918,441.00	1,978,363.00	3.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,918,441.00	1,978,363.00	3.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,478,311.00	6,396,752.00	42.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,478,311.00	6,396,752.00	42.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,478,311.00	6,396,752.00	42.8%
2) Ending Balance, June 30 (E + F1e)			6,396,752.00	8,375,115.00	30.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	142,155.00	212,187.00	49.3%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	6,254,597.00	8,162,928.00	30.5%
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	4,400,000.00	3,800,000.00	-13.6%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			4,400,000.00	3,800,000.00	-13.6%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	4,900,000.00	5,200,000.00	6.1%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,900,000.00	5,200,000.00	6.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	15,000.00	New
Food Service Sales		8634	271,000.00	271,000.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,500.00	2,000.00	33.3%
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	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			272,500.00	288,000.00	5.7%
TOTAL, REVENUES			9,572,500.00	9,288,000.00	-3.0%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,682,761.00	1,732,674.00	3.0%
Classified Supervisors' and Administrators' Salaries		2300	202,546.00	212,921.00	5.1%
Clerical, Technical and Office Salaries		2400	164,453.00	166,275.00	1.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,049,760.00	2,111,870.00	3.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	371,701.00	414,756.00	11.6%
OASDI/Medicare/Alternative		3301-3302	154,843.00	159,580.00	3.1%
Health and Welfare Benefits		3401-3402	328,083.00	386,770.00	17.9%
Unemployment Insurance		3501-3502	10,139.00	1,045.00	-89.7%
Workers' Compensation		3601-3602	56,370.00	58,078.00	3.0%

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	4,220.00	4,450.00	5.5%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			925,356.00	1,024,679.00	10.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	350,000.00	300,000.00	-14.3%
Noncapitalized Equipment		4400	102,005.00	140,000.00	37.2%
Food		4700	3,560,924.00	3,350,647.00	-5.9%
TOTAL, BOOKS AND SUPPLIES			4,012,929.00	3,790,647.00	-5.5%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,500.00	2,401.00	60.1%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	9,898.00	11,000.00	11.1%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	80,000.00	53,360.00	-33.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	40,000.00	45,000.00	12.5%
Professional/Consulting Services and Operating Expenditures		5800	73,000.00	108,591.00	48.8%
Communications		5900	0.00	89.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			204,398.00	220,441.00	7.8%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	300,000.00	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			300,000.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	161,616.00	162,000.00	0.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			161,616.00	162,000.00	0.2%
TOTAL, EXPENDITURES			7,654,059.00	7,309,637.00	-4.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,400,000.00	3,800,000.00	-13.6%
3) Other State Revenue		8300-8599	4,900,000.00	5,200,000.00	6.1%
4) Other Local Revenue		8600-8799	272,500.00	288,000.00	5.7%
5) TOTAL, REVENUES			9,572,500.00	9,288,000.00	-3.0%
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		7,153,341.00	7,108,235.00	-0.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		161,616.00	162,000.00	0.2%
8) Plant Services	8000-8999		339,102.00	39,402.00	-88.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			7,654,059.00	7,309,637.00	-4.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,918,441.00	1,978,363.00	3.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,918,441.00	1,978,363.00	3.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,478,311.00	6,396,752.00	42.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,478,311.00	6,396,752.00	42.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,478,311.00	6,396,752.00	42.8%
2) Ending Balance, June 30 (E + F1e)			6,396,752.00	8,375,115.00	30.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	142,155.00	212,187.00	49.3%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	6,254,597.00	8,162,928.00	30.5%
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)	6,254,597.00	8,162,928.00
Total, Restricted Balance		6,254,597.00	8,162,928.00

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	17.00	0.00	-100.0%
5) TOTAL, REVENUES			17.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	5.00	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			12.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			12.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,151.00	6,163.00	0.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,151.00	6,163.00	0.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,151.00	6,163.00	0.2%
2) Ending Balance, June 30 (E + F1e)			6,163.00	6,163.00	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	6,163.00	6,163.00	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		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	17.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			17.00	0.00	-100.0%
TOTAL, REVENUES			17.00	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5.00	0.00	-100.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			5.00	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	17.00	0.00	-100.0%
5) TOTAL, REVENUES			17.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		5.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			12.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			12.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,151.00	6,163.00	0.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,151.00	6,163.00	0.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,151.00	6,163.00	0.2%
2) Ending Balance, June 30 (E + F1e)			6,163.00	6,163.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	6,163.00	6,163.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,017,363.00	2,024,050.00	0.3%
5) TOTAL, REVENUES			2,017,363.00	2,024,050.00	0.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,320,077.00	1,551,853.00	17.6%
3) Employee Benefits		3000-3999	675,379.00	833,868.00	23.5%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	117,570.00	57,341.00	-51.2%
6) Capital Outlay		6000-6999	39,819,761.00	32,597,666.00	-18.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			41,932,787.00	35,040,728.00	-16.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(39,915,424.00)	(33,016,678.00)	-17.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,415,066.00	1,118,713.00	-20.9%
2) Other Sources/Uses					
a) Sources		8930-8979	84,913.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,330,153.00)	(1,118,713.00)	-15.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(41,245,577.00)	(34,135,391.00)	-17.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	113,025,260.00	71,779,683.00	-36.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			113,025,260.00	71,779,683.00	-36.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			113,025,260.00	71,779,683.00	-36.5%
2) Ending Balance, June 30 (E + F1e)			71,779,683.00	37,644,292.00	-47.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	71,779,683.00	37,644,292.00	-47.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
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	715,291.00	752,914.00	5.3%
Interest		8660	1,302,072.00	1,271,136.00	-2.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,017,363.00	2,024,050.00	0.3%
TOTAL, REVENUES			2,017,363.00	2,024,050.00	0.3%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,066,773.00	1,263,665.00	18.5%
Clerical, Technical and Office Salaries		2400	253,304.00	288,188.00	13.8%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			1,320,077.00	1,551,853.00	17.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	334,748.00	414,035.00	23.7%
OASDI/Medicare/Alternative		3301-3302	100,435.00	117,899.00	17.4%
Health and Welfare Benefits		3401-3402	196,233.00	257,485.00	31.2%
Unemployment Insurance		3501-3502	6,561.00	773.00	-88.2%
Workers' Compensation		3601-3602	36,302.00	42,676.00	17.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	1,100.00	1,000.00	-9.1%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			675,379.00	833,868.00	23.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	55,000.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	46,870.00	54,841.00	17.0%
Professional/Consulting Services and Operating Expenditures		5800	15,700.00	2,500.00	-84.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			117,570.00	57,341.00	-51.2%
CAPITAL OUTLAY					
Land		6100	233,000.00	153,184.00	-34.3%
Land Improvements		6170	13,665,428.00	11,235,542.00	-17.8%
Buildings and Improvements of Buildings		6200	22,071,299.00	14,758,940.00	-33.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	3,850,034.00	6,450,000.00	67.5%
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			39,819,761.00	32,597,666.00	-18.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			41,932,787.00	35,040,728.00	-16.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,415,066.00	1,118,713.00	-20.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,415,066.00	1,118,713.00	-20.9%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	1,101.00	0.00	-100.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	83,812.00	0.00	-100.0%
(c) TOTAL, SOURCES			84,913.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,330,153.00)	(1,118,713.00)	-15.9%

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	2,017,363.00	2,024,050.00	0.3%
5) TOTAL, REVENUES			2,017,363.00	2,024,050.00	0.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		41,932,787.00	35,040,728.00	-16.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			41,932,787.00	35,040,728.00	-16.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(39,915,424.00)	(33,016,678.00)	-17.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,415,066.00	1,118,713.00	-20.9%
2) Other Sources/Uses					
a) Sources		8930-8979	84,913.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,330,153.00)	(1,118,713.00)	-15.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(41,245,577.00)	(34,135,391.00)	-17.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	113,025,260.00	71,779,683.00	-36.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			113,025,260.00	71,779,683.00	-36.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			113,025,260.00	71,779,683.00	-36.5%
2) Ending Balance, June 30 (E + F1e)			71,779,683.00	37,644,292.00	-47.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	71,779,683.00	37,644,292.00	-47.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	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	71,779,683.00	37,644,292.00
Total, Restricted Balance		71,779,683.00	37,644,292.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,072,122.00	298,000.00	-72.2%
5) TOTAL, REVENUES			1,072,122.00	298,000.00	-72.2%
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	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	58,290.00	51,878.00	-11.0%
6) Capital Outlay		6000-6999	540,650.00	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			598,940.00	51,878.00	-91.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			473,182.00	246,122.00	-48.0%
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)			473,182.00	246,122.00	-48.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,126,590.00	7,599,772.00	6.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,126,590.00	7,599,772.00	6.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,126,590.00	7,599,772.00	6.6%
2) Ending Balance, June 30 (E + F1e)			7,599,772.00	7,845,894.00	3.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	7,599,772.00	7,845,894.00	3.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	72,122.00	48,000.00	-33.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	1,000,000.00	250,000.00	-75.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,072,122.00	298,000.00	-72.2%
TOTAL, REVENUES			1,072,122.00	298,000.00	-72.2%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	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	49,278.00	49,278.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	9,012.00	2,600.00	-71.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			58,290.00	51,878.00	-11.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	477,466.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	63,184.00	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			540,650.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			598,940.00	51,878.00	-91.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,072,122.00	298,000.00	-72.2%
5) TOTAL, REVENUES			1,072,122.00	298,000.00	-72.2%
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		49,278.00	49,278.00	0.0%
8) Plant Services	8000-8999		549,662.00	2,600.00	-99.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			598,940.00	51,878.00	-91.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			473,182.00	246,122.00	-48.0%
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)			473,182.00	246,122.00	-48.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,126,590.00	7,599,772.00	6.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,126,590.00	7,599,772.00	6.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,126,590.00	7,599,772.00	6.6%
2) Ending Balance, June 30 (E + F1e)			7,599,772.00	7,845,894.00	3.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	7,599,772.00	7,845,894.00	3.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
9010	Other Restricted Local	7,599,772.00	7,845,894.00
Total, Restricted Balance		7,599,772.00	7,845,894.00

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	47,842.00	60,000.00	25.4%
5) TOTAL, REVENUES			47,842.00	60,000.00	25.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	2,111.00	New
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	2,111.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			47,842.00	57,889.00	21.0%
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)			47,842.00	57,889.00	21.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,926,480.00	4,974,322.00	1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,926,480.00	4,974,322.00	1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,926,480.00	4,974,322.00	1.0%
2) Ending Balance, June 30 (E + F1e)			4,974,322.00	5,032,211.00	1.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,974,322.00	5,032,211.00	1.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	47,842.00	60,000.00	25.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			47,842.00	60,000.00	25.4%
TOTAL, REVENUES			47,842.00	60,000.00	25.4%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	2,111.00	New
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	2,111.00	New
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	2,111.00	New
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	47,842.00	60,000.00	25.4%
5) TOTAL, REVENUES			47,842.00	60,000.00	25.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	2,111.00	New
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	2,111.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			47,842.00	57,889.00	21.0%
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)			47,842.00	57,889.00	21.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,926,480.00	4,974,322.00	1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,926,480.00	4,974,322.00	1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,926,480.00	4,974,322.00	1.0%
2) Ending Balance, June 30 (E + F1e)			4,974,322.00	5,032,211.00	1.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,974,322.00	5,032,211.00	1.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
7710	State School Facilities Projects	4,974,322.00	5,032,211.00
Total, Restricted Balance		4,974,322.00	5,032,211.00

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	2,808.00	0.00	-100.0%
5) TOTAL, REVENUES			2,808.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	259,037.00	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			259,037.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(256,229.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	256,432.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			256,432.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			203.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	518.00	721.00	39.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			518.00	721.00	39.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			518.00	721.00	39.2%
2) Ending Balance, June 30 (E + F1e)			721.00	721.00	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	721.00	721.00	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					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	314.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,494.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,808.00	0.00	-100.0%
TOTAL, REVENUES			2,808.00	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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	259,037.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			259,037.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
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			259,037.00	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: Special Reserve Fund From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	256,432.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			256,432.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
From: Special Reserve Fund To: General Fund/CSSF		7612	0.00	0.00	0.0%
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			256,432.00	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,808.00	0.00	-100.0%
5) TOTAL, REVENUES			2,808.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		259,037.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			259,037.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(256,229.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	256,432.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			256,432.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			203.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	518.00	721.00	39.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			518.00	721.00	39.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			518.00	721.00	39.2%
2) Ending Balance, June 30 (E + F1e)			721.00	721.00	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	721.00	721.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
9010	Other Restricted Local	721.00	721.00
Total, Restricted Balance		721.00	721.00

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	120,266.00	87,214.00	-27.5%
4) Other Local Revenue		8600-8799	18,457,246.00	11,595,253.00	-37.2%
5) TOTAL, REVENUES			18,577,512.00	11,682,467.00	-37.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	20,913,888.00	18,677,563.00	-10.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			20,913,888.00	18,677,563.00	-10.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,336,376.00)	(6,995,096.00)	199.4%
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)			(2,336,376.00)	(6,995,096.00)	199.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	23,671,938.00	21,335,562.00	-9.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,671,938.00	21,335,562.00	-9.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,671,938.00	21,335,562.00	-9.9%
2) Ending Balance, June 30 (E + F1e)			21,335,562.00	14,340,466.00	-32.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	21,335,562.00	14,340,466.00	-32.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
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	120,266.00	87,214.00	-27.5%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			120,266.00	87,214.00	-27.5%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	17,564,819.00	11,208,478.00	-36.2%
Unsecured Roll		8612	391,183.00	296,775.00	-24.1%
Prior Years' Taxes		8613	36,582.00	0.00	-100.0%
Supplemental Taxes		8614	255,913.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	208,749.00	90,000.00	-56.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			18,457,246.00	11,595,253.00	-37.2%
TOTAL, REVENUES			18,577,512.00	11,682,467.00	-37.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	11,725,000.00	9,995,000.00	-14.8%
Bond Interest and Other Service Charges		7434	9,188,888.00	8,682,563.00	-5.5%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			20,913,888.00	18,677,563.00	-10.7%
TOTAL, EXPENDITURES			20,913,888.00	18,677,563.00	-10.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: Bond Interest and Redemption Fund To: General Fund		7614	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	120,266.00	87,214.00	-27.5%
4) Other Local Revenue		8600-8799	18,457,246.00	11,595,253.00	-37.2%
5) TOTAL, REVENUES			18,577,512.00	11,682,467.00	-37.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	20,913,888.00	18,677,563.00	-10.7%
10) TOTAL, EXPENDITURES			20,913,888.00	18,677,563.00	-10.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(2,336,376.00)	(6,995,096.00)	199.4%
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)			(2,336,376.00)	(6,995,096.00)	199.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	23,671,938.00	21,335,562.00	-9.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,671,938.00	21,335,562.00	-9.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,671,938.00	21,335,562.00	-9.9%
2) Ending Balance, June 30 (E + F1e)			21,335,562.00	14,340,466.00	-32.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	21,335,562.00	14,340,466.00	-32.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
9010	Other Restricted Local	21,335,562.00	14,340,466.00
Total, Restricted Balance		21,335,562.00	14,340,466.00

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	6,439,447.00	6,406,030.00	-0.5%
5) TOTAL, REVENUES			6,439,447.00	6,406,030.00	-0.5%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	81,537.00	125,560.00	54.0%
3) Employee Benefits		3000-3999	2,261,744.00	84,121.00	-96.3%
4) Books and Supplies		4000-4999	1,300.00	3,000.00	130.8%
5) Services and Other Operating Expenses		5000-5999	8,120,992.00	5,453,417.00	-32.8%
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			10,465,573.00	5,666,098.00	-45.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,026,126.00)	739,932.00	-118.4%
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 NET POSITION (C + D4)			(4,026,126.00)	739,932.00	-118.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	11,922,059.00	7,895,933.00	-33.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,922,059.00	7,895,933.00	-33.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			11,922,059.00	7,895,933.00	-33.8%
2) Ending Net Position, June 30 (E + F1e)			7,895,933.00	8,635,865.00	9.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	7,895,933.00	8,635,865.00	9.4%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
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	171,326.00	188,000.00	9.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	5,768,401.00	6,148,030.00	6.6%
All Other Fees and Contracts		8689	60,077.00	70,000.00	16.5%
Other Local Revenue					
All Other Local Revenue		8699	439,643.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,439,447.00	6,406,030.00	-0.5%
TOTAL, REVENUES			6,439,447.00	6,406,030.00	-0.5%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	15,678.00	60,907.00	288.5%
Clerical, Technical and Office Salaries		2400	65,859.00	64,653.00	-1.8%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			81,537.00	125,560.00	54.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	22,561.00	33,499.00	48.5%
OASDI/Medicare/Alternative		3301-3302	6,753.00	9,509.00	40.8%
Health and Welfare Benefits		3401-3402	2,229,302.00	37,433.00	-98.3%
Unemployment Insurance		3501-3502	442.00	62.00	-86.0%
Workers' Compensation		3601-3602	2,451.00	3,453.00	40.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	173.00	165.00	-4.6%
Other Employee Benefits		3901-3902	62.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			2,261,744.00	84,121.00	-96.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	500.00	1,000.00	100.0%
Noncapitalized Equipment		4400	800.00	2,000.00	150.0%
TOTAL, BOOKS AND SUPPLIES			1,300.00	3,000.00	130.8%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	200.00	400.00	100.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	192,742.00	185,990.00	-3.5%
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	71,575.00	71,575.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	7,856,475.00	5,195,452.00	-33.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			8,120,992.00	5,453,417.00	-32.8%
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			10,465,573.00	5,666,098.00	-45.9%
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	6,439,447.00	6,406,030.00	-0.5%
5) TOTAL, REVENUES			6,439,447.00	6,406,030.00	-0.5%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		10,465,573.00	5,666,098.00	-45.9%
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			10,465,573.00	5,666,098.00	-45.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(4,026,126.00)	739,932.00	-118.4%
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 NET POSITION (C + D4)			(4,026,126.00)	739,932.00	-118.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	11,922,059.00	7,895,933.00	-33.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,922,059.00	7,895,933.00	-33.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			11,922,059.00	7,895,933.00	-33.8%
2) Ending Net Position, June 30 (E + F1e)			7,895,933.00	8,635,865.00	9.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	7,895,933.00	8,635,865.00	9.4%

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

General Fund/County School Service Fund
Cashflow Proposed Budget OB24-01
Fiscal Year: 2023/2024

Name	Object Code	2023-24 Proposed Budget	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Projected	Apr Projected	May Projected	Jun Projected	Accruals and Adjustments	YTD Actuals Plus Projected Cash	Budget	Totals	Variance
Beginning Cash Balance		OB24-01	$ 66,917,748.12	$64,175,247.93	$56,475,019.15	$ 57,828,063.57	$ 50,640,826.59	$ 42,581,612.28	$ 80,457,613.61	$ 76,986,453.71	$ 65,497,126.10	$ 71,532,224.04	$ 83,297,923.59	$ 75,489,865.56					
Receipts																			
LCFF/Revenue Limit Sources	8011	$65,282,547.00	$5,440,212.25	$5,440,212.25	$5,440,212.25	$5,440,212.25	$5,440,212.25	$5,440,212.25	$5,440,212.25	$5,440,212.25	$5,440,212.25	$5,440,212.25	$5,440,212.25	$5,440,212.25		$65,282,547.00	$65,282,547.00	$65,282,547.00	$0.00
Minimum Proportionality %	8011	$14,548,185.00	$1,212,348.75	$1,212,348.75	$1,212,348.75	$1,212,348.75	$1,212,348.75	$1,212,348.75	$1,212,348.75	$1,212,348.75	$1,212,348.75	$1,212,348.75	$1,212,348.75	$1,212,348.75		$14,548,185.00	$14,548,185.00	$14,548,185.00	$0.00
Education Protection Account (EPA)	8012	$40,450,496.00			$11,967,542.00			$11,967,542.00			$16,515,412.00					$40,450,496.00	$40,450,496.00	$40,450,496.00	$0.00
LCFF P/Y Adj	8019	$0.00														$0.00	$0.00	$0.00	$0.00
RDA **	8047	$4,198,158.00							$3,220,658.00				$977,500.00			$4,198,158.00	$4,198,158.00	$4,198,158.00	$0.00
Taxes	8020-8079	$61,778,335.00	$329,503.00	$840.00	$133,630.00	$0.00	$1,929,599.00	$34,060,812.00	$936,854.00	$0.00	$17,835.00	$23,543,515.00	$447,167.00	$378,580.00		$61,778,335.00	$61,778,335.00	$61,778,335.00	$0.00
LCFF Transfers	8080-8099	$0.00														$0.00	$0.00	$0.00	$0.00
Federal Revenues	8100 - 8299	$16,606,264.00	$982,659.00	$841,450.00	($320,257.00)	$2,862,289.00	($693,217.00)	$228,164.00	$897,658.00	$1,660,441.00	$1,418,145.00	$449,820.00	$1,502,223.00	$6,776,889.00		$16,606,264.00	$16,606,264.00	$16,606,264.00	$0.00
Other State Revenues	8300 - 8599	$18,658,253.00	$194,325.00	$138,745.00	$726,322.00	$155,713.00	$4,809,076.00	$2,177,391.00	$4,435,272.00	$222,809.00	$787,007.00	$1,537,911.00	$1,012,363.00	$2,461,319.00		$18,658,253.00	$18,658,253.00	$18,658,253.00	$0.00
Other Local Revenues	8600 - 8799	$14,624,599.00	$527,422.00	$640,144.00	$1,140,098.00	$1,948,069.00	$1,455,050.00	$1,296,725.00	$1,179,348.00	$2,259,593.00	$1,091,922.00	$1,166,138.00	$970,977.00	$949,113.00		$14,624,599.00	$14,624,599.00	$14,624,599.00	$0.00
Interfund Transfers In	8900 - 8929	$1,118,713.00											$559,356.00	$559,357.00		$1,118,713.00	$1,118,713.00	$1,118,713.00	$0.00
All Other Financing Sources	8930 - 8980	$0.00														$0.00	$0.00	$0.00	$0.00
Total Receipts		$237,265,550.00	$8,686,470.00	$8,273,740.00	$20,299,896.00	$11,618,632.00	$14,153,069.00	$56,383,195.00	$17,322,351.00	$10,795,404.00	$26,482,882.00	$33,349,945.00	$12,122,147.00	$17,777,819.00	$0.00	$237,265,550.00		$237,265,550.00	$0.00
Disbursements																			
Certificated Salaries	1000 - 1999	$94,158,259.00	$1,347,439.00	$8,581,297.00	$8,558,898.00	$9,444,105.00	$7,192,171.00	$11,924,670.00	$8,310,600.00	$8,514,442.00	$8,536,490.00	$8,441,103.00	$7,553,522.00	$5,753,522.00		$94,158,259.00	$94,158,259.00	$94,158,259.00	$0.00
Classified Salaries	2000 - 2999	$36,339,717.00	$1,280,465.00	$2,597,096.00	$2,710,291.00	$3,035,481.00	$3,956,651.00	$3,015,300.00	$2,962,056.00	$3,184,065.00	$3,079,224.00	$3,002,052.00	$4,010,451.00	$3,506,585.00		$36,339,717.00	$36,339,717.00	$36,339,717.00	$0.00
Employee Benefits	3000 - 3999	$69,547,486.00	$3,849,764.00	$5,428,629.00	$5,924,016.00	$5,421,268.00	$5,174,921.00	$5,577,945.00	$10,597,764.00	$5,485,985.00	$5,459,822.00	$5,437,655.00	$5,094,485.00	$6,095,232.00		$69,547,486.00	$69,547,486.00	$69,547,486.00	$0.00
Books and Supplies	4000 - 4999	$6,722,336.00	$480,356.00	$427,758.00	$299,929.00	$274,809.00	$278,585.00	$232,889.00	$236,431.00	$296,021.00	$1,193,184.00	$1,785,000.00	$575,687.00	$641,687.00		$6,722,336.00	$6,722,336.00	$6,722,336.00	$0.00
Services and Other Operating	5000 - 5999	$29,645,709.00	$621,069.00	$1,603,605.00	$2,980,068.00	$1,160,605.00	$1,541,731.00	$1,000,167.00	$4,188,570.00	$3,365,974.00	$2,209,892.00	$2,387,488.00	$2,187,167.00	$6,399,373.00		$29,645,709.00	$29,645,709.00	$29,645,709.00	$0.00
Capital Outlay	6000 - 6900	$2,694,544.00	$18,203.00	$63,539.00	$87,437.00	$170,379.00	$231,413.00	$131,413.00	$208,149.00	$376,000.00	$375,795.00	$395,438.00	$287,867.00	$348,911.00		$2,694,544.00	$2,694,544.00	$2,694,544.00	$0.00
Other Outgo	7000 - 7299	$449,359.00	$3,683.00	$4,683.00	$5,983.00	$5,983.00	$6,782.00	$6,782.00	$11,558.00	$11,558.00	$198,818.00	$48,382.00	$37,482.00	$107,665.00		$449,359.00	$449,359.00	$449,359.00	$0.00
Direct Support/Indirect Cost	7300 - 7399	($520,000.00)			($102,550.75)			($102,550.75)			($102,550.75)			($212,347.75)		($520,000.00)	($520,000.00)	($520,000.00)	$0.00
Debt Service	7400 - 7499	$310,220.00		$16,660.00	$8,330.00	$8,330.00	$103,359.00	$8,330.00	$8,330.00	$8,330.00	$103,359.00	$15,064.00	$15,064.00	$15,064.00		$310,220.00	$310,220.00	$310,220.00	$0.00
Interfund Transfers Out	7600 - 7629	$0.00														$0.00	$0.00	$0.00	$0.00
All Other Financing Uses	7630 - 7699	$0.00														$0.00	$0.00	$0.00	$0.00
Total Disbursements		$239,347,630.00	$7,600,979.00	$18,723,267.00	$20,472,401.25	$19,520,960.00	$18,485,613.00	$21,794,945.25	$26,523,458.00	$21,242,375.00	$21,054,033.25	$21,512,182.00	$19,761,725.00	$22,655,691.25	$0.00	$239,347,630.00		$239,347,630.00	$0.00
Assets																			
Cash Not In Treasury	9111-9199	$300,000.00				($300,000.00)										($300,000.00)	$300,000.00	($300,000.00)	$0.00
Revolving Cash Account	9130/9131	($82,548.00)														$0.00	($82,548.00)	$0.00	($82,548.00)
Cash with a Fiscal Agent/Trustee	9135	$0.00														$0.00	$0.00	$0.00	$0.00
Accounts Receivable	9200/9211	($1,480,014.78)	$69,397.89	$7,800.80	$6,937.41	$1,765.33	$3,065.41	$1,342,883.77	$1,896.83	$18,240.38	$4,527.60	$6,255.45	$12,932.93	$4,310.98		$1,480,014.78	($1,480,014.78)	$1,480,014.78	$0.00
A/R Clearing	9201	($17,852.33)		$1,756.60	$3,691.73	$3,349.51	$3,331.76	$3,801.98	$2,940.27	($3,768.30)	($353.30)	$3,995.63	$1,379.31	($22,725.87)		$17,852.33	($17,852.33)	$17,852.33	$0.00
STRS Refund	9205	$0.00														$0.00	$0.00	$0.00	$0.00
Due from Grantor Govts	9290	($14,276,339.62)	$1,593,676.95	$4,183,029.12	$83,775.03	$846,814.71	$1,362,165.69	$121,210.88	$5,082,460.89	$312,077.78	$691,128.57	$0.00	$0.00	$0.00		$14,276,339.62	($14,276,339.62)	$14,276,339.62	$0.00
Due from Other Funds *	9310/9311	($954,484.51)	$0.00	$0.00	$954,484.51	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00		$954,484.51	($954,484.51)	$954,484.51	$0.00
Stores	9320	($272,638.03)	$30,404.09	$25,043.03	$21,478.49	($59,134.51)	($43,993.29)	$97,617.23	$21,108.66	($50,883.85)	$11,327.09	($17,515.61)	$24,591.25	$17,521.36	$195,074.09	$77,563.94	($272,638.03)	$272,638.03	$0.00
Prepaid Expenditures	9330	($1,855,480.33)													$1,855,480.33	$0.00	($1,855,480.33)	$1,855,480.33	$0.00
Total Assets		($18,639,357.60)	$1,693,478.93	$4,217,629.55	$1,070,367.17	$492,795.04	$1,324,569.57	$1,565,513.86	$5,108,406.65	$275,666.01	$706,629.96	($7,264.53)	$38,903.49	($893.53)	$2,050,554.42	$16,506,255.18		$18,556,809.60	($82,548.00)
Liabilities																			
Accounts Payable (Current	9510/9511	($3,577,900.76)	$1,552,748.65	$1,478,001.57	$18,787.93	$37,542.73	$432,576.25	$15,756.52	$38,724.21	$0.00	$3,762.90	$0.00	$0.00	$0.00		$3,577,900.76	($3,577,900.76)	$3,577,900.76	$0.00
Classified School Employees	9525	$0.00	$0.00	($32,169.66)	($31,996.89)	($32,031.45)	($30,718.39)	($31,789.56)	($31,133.04)	($30,303.75)	($30,407.41)	($31,374.92)	($31,720.46)	($31,893.26)	$345,538.79	($345,538.79)	$0.00	$0.00	$0.00
Summer Pay Liability	9530	$0.00														$0.00	$0.00	$0.00	$0.00
STRS Liability	9531	$0.00														$0.00	$0.00	$0.00	$0.00
PERS Liability	9532	$0.00														$0.00	$0.00	$0.00	$0.00
H&W Liability	9534	($450,226.99)	$1,327,357.05	$65,758.96	($387,985.88)	($267,456.32)	$1,789,522.53	($1,648,456.58)	($573,257.56)	($254,782.25)	$204,576.89	$157,482.63	$235,576.57	($648,336.04)	$450,226.99	$0.00	($450,226.99)	$450,226.99	$0.00
SUI Liability	9535	($14,696.68)	$7,452.69	($42,756.98)	($35,756.98)	$59,134.52	$62,571.42	($129,586.98)	($35,672.51)	$142,567.28	($54,321.57)	($43,271.58)	$17,542.68	$52,098.01	$14,696.68	$0.00	($14,696.68)	$14,696.68	$0.00
W/C Liability	9536	$0.00														$0.00	$0.00	$0.00	$0.00
EROPEB	9537	($3,766,815.71)	$0.00	$0.00	($17,580.00)	($19,250.00)	($13,118.28)	($15,278.56)	($19,875.68)	($25,264.78)	($22,351.48)	($17,578.65)	($13,258.45)	($10,258.58)	$3,940,630.17	($173,814.46)	($3,766,815.71)	$3,766,815.71	$0.00
P/R Ded Liability	9539	$0.00														$0.00	$0.00	$0.00	$0.00
TSA Liability	9540	$0.00														$0.00	$0.00	$0.00	$0.00
HCR Liability	9541	$0.00														$0.00	$0.00	$0.00	$0.00
Sales Tax Liability	9552	$0.00	($315.26)	($502.56)	($650.68)	($235.46)	($376.59)	($856.82)	($325.87)	($378.56)	($878.56)	($458.56)	($756.82)	($562.14)	$6,297.88	($6,297.88)	$0.00	$0.00	$0.00
Due to Grantor Govts	9590	($4,120,411.67)	$2,634,226.99	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$1,486,184.68	$0.00	$0.00	$0.00	$0.00		$4,120,411.67	($4,120,411.67)	$4,120,411.67	$0.00
Due to Other Funds	9611	($87,974.26)						$87,974.26								$87,974.26	($87,974.26)	$87,974.26	$0.00
Tran 13-14	9640	$0.00														$0.00	$0.00	$0.00	$0.00
Mid Year TRAN Repayment (12-13)	9640	$0.00														$0.00	$0.00	$0.00	$0.00
Deferred Revenue	9650	($2,810,782.94)					$2,810,782.94									$2,810,782.94	($2,810,782.94)	$2,810,782.94	$0.00
Total Liabilities		($14,828,809.01)	$5,521,470.12	$1,468,331.33	($455,182.50)	($222,295.98)	$5,051,239.88	($1,722,237.72)	($621,540.45)	$1,318,022.62	$100,380.77	$64,798.92	$207,383.52	($638,952.01)	$4,757,390.51	$10,071,418.50		$14,828,809.01	$0.00
Total Increase (Decrease)			($2,742,500.19)	($7,700,228.78)	$1,353,044.42	($7,187,236.98)	($8,059,214.31)	$37,876,001.33	($3,471,159.90)	($11,489,327.61)	$6,035,097.94	$11,765,699.55	($7,808,058.03)	($4,239,813.77)					
Ending Cash Balance			$64,175,247.93	$56,475,019.15	$57,828,063.57	$50,640,826.59	$42,581,612.28	$80,457,613.61	$76,986,453.71	$65,497,126.10	$71,532,224.04	$83,297,923.59	$75,489,865.56	$71,250,051.79					

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)	14,533.71	14,533.71	15,451.91	14,233.23	14,233.23	15,071.64
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
4. Total, District Regular ADA (Sum of Lines A1 through A3)	14,533.71	14,533.71	15,451.91	14,233.23	14,233.23	15,071.64
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.00
b. Special Education-Special Day Class	3.95	3.95	4.09	4.44	4.44	4.44
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	.23	.23	.23	.23	.23	.23
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.00
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.00
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	4.18	4.18	4.32	4.67	4.67	4.67
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	14,537.89	14,537.89	15,456.23	14,237.90	14,237.90	15,076.31
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.00
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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: 101 W. Cochran St. Simi Valley, CA

Date: June 8, 2023

Adoption Date: June 27, 2023

Signed:

Clerk/Secretary of the Governing Board

(Original signature required)

Public Hearing:

Place: City Hall, 2929 Tapo Canyon Rd Simi Valley

Date: June 13, 2023

Time: 5:00 PM

Contact person for additional information on the budget reports:

Name: Ron Todo

Title: Associate Supt. Business & Facilities

Telephone: 805-306-4500 Ext. 4011

E-mail: ron.todo@simivalleyusd.org

Criteria and Standards Review Summary

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2022-23) annual payment?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)		X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		X
		• Adoption date of the LCAP or an update to the LCAP:	06/27/2023	
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:

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

Total liabilities actuarially determined:	$	8,513,293.00
Less: Amount of total liabilities reserved in budget:	$	8,513,293.00
Estimated accrued but unfunded liabilities:	$	0.00

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

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

Signed _____ Date of Meeting: June 27, 2023

Clerk/Secretary of the Governing Board

(Original signature required)

For additional information on this certification, please contact:

Name: Ron Todo

Title: Associate Supt. Business & Facilities

Telephone: 805-306-4500 Ext. 4011

E-mail: ron.todo@simivalleyusd.org

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	186,257,721.00	0.71%	187,570,940.00	0.77%	189,011,679.00
2. Federal Revenues	8100-8299	250,000.00	0.00%	250,000.00	0.00%	250,000.00
3. Other State Revenues	8300-8599	3,256,792.00	-1.67%	3,202,384.00	0.87%	3,230,143.00
4. Other Local Revenues	8600-8799	1,085,600.00	0.00%	1,085,600.00	0.00%	1,085,600.00
5. Other Financing Sources						
a. Transfers In	8900-8929	1,118,713.00	0.00%	1,118,713.00	0.00%	1,118,713.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(35,509,406.00)	0.08%	(35,539,406.00)	0.00%	(35,539,406.00)
6. Total (Sum lines A1 thru A5c)		156,459,420.00	0.79%	157,688,231.00	0.93%	159,156,729.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				70,765,726.00		70,894,180.00
b. Step & Column Adjustment				1,033,180.00		1,035,055.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(904,726.00)		(723,781.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	70,765,726.00	0.18%	70,894,180.00	0.44%	71,205,454.00
2. Classified Salaries						
a. Base Salaries				23,982,070.00		24,298,633.00
b. Step & Column Adjustment				316,563.00		320,742.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	23,982,070.00	1.32%	24,298,633.00	1.32%	24,619,375.00
3. Employee Benefits	3000-3999	43,902,841.00	1.68%	44,641,038.00	1.68%	45,391,444.00
4. Books and Supplies	4000-4999	2,903,188.00	0.00%	2,903,188.00	0.00%	2,903,188.00
5. Services and Other Operating Expenditures	5000-5999	16,121,793.00	12.41%	18,121,793.00	11.04%	20,121,793.00
6. Capital Outlay	6000-6999	516,611.00	0.00%	516,611.00	0.00%	516,611.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	359,579.00	0.00%	359,579.00	0.00%	359,579.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,267,979.00)	0.00%	(1,267,979.00)	0.00%	(1,267,979.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		157,283,829.00	2.02%	160,467,043.00	2.11%	163,849,465.00

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)		(824,409.00)		(2,778,812.00)		(4,692,736.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		23,514,134.00		22,689,725.00		19,910,913.00
2. Ending Fund Balance (Sum lines C and D1)		22,689,725.00		19,910,913.00		15,218,177.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	181,548.00		181,548.00		181,548.00
b. Restricted	9740					
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	11,877,862.00		6,958,309.00		3,148,273.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	9,575,424.00		9,660,852.00		9,845,362.00
2. Unassigned/Unappropriated	9790	1,054,891.00		3,110,204.00		2,042,994.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		22,689,725.00		19,910,913.00		15,218,177.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	9,575,424.00		9,660,852.00		9,845,362.00
c. Unassigned/Unappropriated	9790	1,054,891.00		3,110,204.00		2,042,994.00
(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)		10,630,315.00		12,771,056.00		11,888,356.00

F. ASSUMPTIONS

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

B1d 2024-25 Reduction of 10 FTEs @ $90,472.60 each due to projected declining enrollment. 2025-26 Reduction of 8 FTEs @$90,472.60 each due to projected declining enrollment.

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	16,356,264.00	-57.92%	6,882,781.00	0.00%	6,882,781.00
3. Other State Revenues	8300-8599	15,401,461.00	-16.55%	12,852,119.00	-0.04%	12,846,542.00
4. Other Local Revenues	8600-8799	13,538,999.00	1.63%	13,759,617.00	2.07%	14,044,625.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	35,509,406.00	0.08%	35,539,406.00	0.00%	35,539,406.00
6. Total (Sum lines A1 thru A5c)		80,806,130.00	-14.57%	69,033,923.00	0.40%	69,313,354.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				23,392,533.00		23,734,064.00
b. Step & Column Adjustment				341,531.00		346,517.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	23,392,533.00	1.46%	23,734,064.00	1.46%	24,080,581.00
2. Classified Salaries						
a. Base Salaries				12,357,647.00		12,520,768.00
b. Step & Column Adjustment				163,121.00		165,274.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	12,357,647.00	1.32%	12,520,768.00	1.32%	12,686,042.00
3. Employee Benefits	3000-3999	25,644,645.00	2.05%	26,169,177.00	2.75%	26,887,730.00
4. Books and Supplies	4000-4999	3,819,148.00	0.00%	3,819,148.00	0.00%	3,819,148.00
5. Services and Other Operating Expenditures	5000-5999	13,523,916.00	0.00%	13,523,916.00	0.00%	13,523,916.00
6. Capital Outlay	6000-6999	2,177,933.00	-93.61%	139,200.00	0.00%	139,200.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	400,000.00	0.00%	400,000.00	0.00%	400,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	747,979.00	0.00%	747,979.00	0.00%	747,979.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		82,063,801.00	-1.23%	81,054,252.00	1.52%	82,284,596.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(1,257,671.00)		(12,020,329.00)		(12,971,242.00)

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)		27,337,171.00		26,079,500.00		14,059,171.00
2. Ending Fund Balance (Sum lines C and D1)		26,079,500.00		14,059,171.00		1,087,929.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	26,079,500.00		14,059,171.00		1,087,929.00
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)		26,079,500.00		14,059,171.00		1,087,929.00
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.

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	186,257,721.00	0.71%	187,570,940.00	0.77%	189,011,679.00
2. Federal Revenues	8100-8299	16,606,264.00	-57.05%	7,132,781.00	0.00%	7,132,781.00
3. Other State Revenues	8300-8599	18,658,253.00	-13.95%	16,054,503.00	0.14%	16,076,685.00
4. Other Local Revenues	8600-8799	14,624,599.00	1.51%	14,845,217.00	1.92%	15,130,225.00
5. Other Financing Sources						
a. Transfers In	8900-8929	1,118,713.00	0.00%	1,118,713.00	0.00%	1,118,713.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		237,265,550.00	-4.44%	226,722,154.00	0.77%	228,470,083.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				94,158,259.00		94,628,244.00
b. Step & Column Adjustment				1,374,711.00		1,381,572.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(904,726.00)		(723,781.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	94,158,259.00	0.50%	94,628,244.00	0.70%	95,286,035.00
2. Classified Salaries						
a. Base Salaries				36,339,717.00		36,819,401.00
b. Step & Column Adjustment				479,684.00		486,016.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	36,339,717.00	1.32%	36,819,401.00	1.32%	37,305,417.00
3. Employee Benefits	3000-3999	69,547,486.00	1.82%	70,810,215.00	2.07%	72,279,174.00
4. Books and Supplies	4000-4999	6,722,336.00	0.00%	6,722,336.00	0.00%	6,722,336.00
5. Services and Other Operating Expenditures	5000-5999	29,645,709.00	6.75%	31,645,709.00	6.32%	33,645,709.00
6. Capital Outlay	6000-6999	2,694,544.00	-75.66%	655,811.00	0.00%	655,811.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	759,579.00	0.00%	759,579.00	0.00%	759,579.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(520,000.00)	0.00%	(520,000.00)	0.00%	(520,000.00)
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)		239,347,630.00	0.91%	241,521,295.00	1.91%	246,134,061.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(2,082,080.00)		(14,799,141.00)		(17,663,978.00)

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)		50,851,305.00		48,769,225.00		33,970,084.00
2. Ending Fund Balance (Sum lines C and D1)		48,769,225.00		33,970,084.00		16,306,106.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	181,548.00		181,548.00		181,548.00
b. Restricted	9740	26,079,500.00		14,059,171.00		1,087,929.00
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	11,877,862.00		6,958,309.00		3,148,273.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	9,575,424.00		9,660,852.00		9,845,362.00
2. Unassigned/Unappropriated	9790	1,054,891.00		3,110,204.00		2,042,994.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		48,769,225.00		33,970,084.00		16,306,106.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	9,575,424.00		9,660,852.00		9,845,362.00
c. Unassigned/Unappropriated	9790	1,054,891.00		3,110,204.00		2,042,994.00
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)		10,630,315.00		12,771,056.00		11,888,356.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		4.44%		5.29%		4.83%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		14,233.23		14,001.10		13,917.86
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		239,347,630.00		241,521,295.00		246,134,061.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		239,347,630.00		241,521,295.00		246,134,061.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3.00%		3.00%		3.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		7,180,428.90		7,245,638.85		7,384,021.83
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		7,180,428.90		7,245,638.85		7,384,021.83
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

23-24 ADOPTED
UGF MYP

	A	B	C	D	E	F	G	H
1	DESCRIPTION	OBJECT CODES	2023-24 BUDGET		2024-25 PROJECTION		2025-26 PROJECTION	
2	A. REVENUES AND OTHER FINNANCING SOURCES							
3	1. LCFF/Revenue Limit Sources	8010-8099	$186,257,721.00		$187,570,940.00		$189,011,679.00	
4	2. Federal Revenues	8100-8299	$250,000.00		$250,000.00		$250,000.00	
5	3. Other State Revenues	8300-8599	$3,256,792.00		$3,202,384.40		$3,230,142.60	
6	4. Other Local Revenues	8600-8799	$1,085,600.00		$1,085,600.00		$1,085,600.00	
7	5. Other Financing Sources							
8	a. Transfers In (BRNs)	8900-8929	$1,118,713.00		$1,118,713.00		$1,118,713.00	
9	b. Other Sources	8930-8979	$0.00		$0.00		$0.00	
10	c. Contributions	8980-8999	($35,509,406.00)		($35,539,406.00)		($35,539,406.00)	
11	6. Total		$156,459,420.00		$157,688,231.40		$159,156,728.60	
12								
13	B. EXPENDITURES AND OTHER FINANCING USES							
14	1. Certificated Salaries							
15	a. Base Salaries				$70,765,726.00		$70,894,179.60	
16	b. Step & Column Adjustment				$1,033,179.60		$1,035,055.02	
17	c. Cost of Living Adjustment				$0.00		$0.00	
18	d. Other Adjustments				($904,726.00)		($723,780.80)	
19	e. Total Certificated Salaries	1000-1999	$70,765,726.00		$70,894,179.60		$71,205,453.82	
20	2. Classified Salaries							
21	a. Base Salaries				$23,982,070.00		$24,298,633.32	
22	b. Step & Column Adjustment				$316,563.32		$320,741.96	
23	c. Cost of Living Adjustment				$0.00		$0.00	
24	d. Other Adjustments				$0.00		$0.00	
25	e. Total Classified Salaries	2000-2999	$23,982,070.00		$24,298,633.32		$24,619,375.28	
26	3. Employee Benefits	3000-3999	$43,902,841.00		$44,641,038.40		$45,391,444.24	
27	4. Books and Supplies	4000-4999	$2,903,188.00		$2,903,188.00		$2,903,188.00	
28	5. Services and Other Operating Expenditures	5000-5999	$16,121,793.00		$18,121,793.00		$20,121,793.00	
29	6. Capital Outlay	6000-6999	$516,611.00		$516,611.00		$516,611.00	
30	7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299,7400-7499	$359,579.00		$359,579.00		$359,579.00	
31	8. Other Outgo - Transfers of Indirect Costs	7300-7399	($1,267,979.00)		($1,267,979.00)		($1,267,979.00)	
32	9. Other Financing Uses							
33	a. Transfers Out	7600-7629	$0.00		$0.00		$0.00	
34	b. Other Uses	7630-7699	$0.00		$0.00		$0.00	
35	10. Other Adjustments							
36	11. Total		$157,283,829.00		$160,467,043.32		$163,849,465.34	
37								
38	c. NET INCREASE (DECREASE) IN FUND BALANCE		($824,409.00)		($2,778,811.92)		($4,692,736.74)	
39								
40	D. FUND BALANCE							
41	1. Net Beginning Fund Balance	9791	$23,514,134.00		$22,689,725.00		$19,910,913.08	
42	2. Ending Fund Balance		$22,689,725.00		$19,910,913.08		$15,218,176.34	
43	3. Components of Ending Fund Balance							
44	a. Nonspendable	9710-9719	$181,548.00		$181,548.00		$181,548.00	
45	b. Restricted	9740						
46	c. Committed							
47	1. Stabilization Arrangements	9750	$0.00		$0.00		$0.00	
48	2. Other Commitments	9760	$0.00		$0.00		$0.00	
49	d. Assigned	9780	$11,877,862.00		$6,958,309.00		$3,148,273.00	
50	e. Unassigned/Unappropriated							
51	1. Reserve for Economic Uncertainties	9789	$9,575,424.00		$9,660,851.81		$9,845,362.49	
52	2. Unassigned/Unappropriated	9790	$1,054,891.00		$3,110,204.27		$2,042,992.85	
53	f. Total Components of Ending Fund Balance		$22,689,725.00	√	$19,910,913.08	√	$15,218,176.34	
54								
55	LCFF Calc Summary Line 130	FUNDED ADA	15,076.31		14,586.83		14,272.86	
56		COLA	8.22%		3.94%		3.29%	
57								
58		9789	4%		4%		4%	
59								
60			8590		PRESCHOOLERS WITH DISABILITIES		PRESCHOOLERS WITH DISABILITIES	
61					$0.00		$0.00	
62			8550		MANDATED COSTS		MANDATED COSTS (LESS 169.1)	
63					($16,552.00)		$41,909.00	
64								
65			8560		LOTTERY RES 1100 (LESS 222.68 x $170)		LOTTERY RES 1100 (LESS 83.24 x $170)	
66					($37,855.60)		($14,150.80)	
67			8698		BILLABLE AMT FRM RES 1914 F.S.			
68								
69			89xx TFR IN		FRM SURPLUS PROPERTY (NOTE ONLY)		FRM SURPLUS PROPERTY (NOTE ONLY)	
70			$1,118,713.00		$1,118,713.00		$1,118,713.00	
71								
72			8980		INCR CONTRIB TO 8150 DUE TO INS		INCR CONTRIB TO 8150 DUE TO INS	
73					($30,000.00)		($30,000.00)	
74								
75			1XXX		STEP/COL INCREASE		STEP/COL INCREASE	
76			$70,765,726.00		1.46%		1.46%	
77			$70,894,179.60		$1,033,179.60		$1,035,055.02	
78			1XXX		LESS 10 TCHRS (80/26)		LESS 8 TCHRS (80/26)	
79					AT $90472.60 each		AT $90,472.60	
80					($904,726.00)		($723,780.80)	
81			1XXX		REMOVE 1000s 0020		REMOVE 1000s 0020	
82							$0.00	
83			1XXX		LRBG FOR MAINTAIN POSITIONS		LRBG FOR MAINTAIN POSITIONS	
84								
85			1XXX		CERTIFICATED STAFF REDUCE		CERTIFICATED STAFF REDUCE	
86					FTE		FTE	
87								
88			1XXX		CERT MANAGEMENT REDUCE %		CERT MANAGEMENT REDUCE	
89					FTE		FTE	
90								
91								
92			2XXX		STEP/COL INCREASE		STEP/COL INCREASE	
93			$23,982,070.00		1.32%		1.32%	
94			$24,298,633.32		$316,563.32		$320,741.96	
95			2XXX		OPERATIONS STAFF REDUCE		OPERATIONS STAFF REDUCE	
96					FTE		FTE	
97								
98			2XXX		MAINTENANCE STAFF REDUCE %		MAINTENANCE STAFF REDUCE	
99					FTE		FTE	
100								
101			2XXX		CLERICAL STAFF REDUCE %		CLERICAL STAFF REDUCE	
102								
103			2XXX		FURLOUGH DAYS ~		FURLOUGH DAYS ~ 0	
104							$0.00	
105								
106								
107								
108			31XX- 19.10%		%STRS NO RATE CHANGE 19.10%		%STRS NO RATE CHANGE 19.10%	
109		$13,405,691			$70,293,657.09		$70,585,596.48	
110		$70,186,863.87						
111			32XX- 25.37%		PERS INCREASE 1.02% TO 27.70%		PERS INCREASE .6% TO 28.30%	
112		$5,824,063			$23,259,521.61		$23,599,110.62	
113		$22,956,495.86			$237,247.12		$141,594.66	
114			34XX		H&W 5% INCREASE		H&W 5% INCREASE	
115			$16,644,076		$832,203.80		$873,813.99	
116			34XX		H&W CHANGES		H&W CHANGES	
117								
118			3XXX		ANCIL @ 23.35% LRBG		ANCIL @ 23.5% LRBG	
119								
120			3XXX		LESS 10 TCHRS BENS @ 23.35%		LESS 8 TCHRS BENS @ 23.35%	
121					($211,253.52)		($169,002.82)	
122			3XXX		H & W REDUCE DUE TO RIF		H & W REDUCE DUE TO RIF	
123					($120,000.00)		($96,000.00)	
124			3XXX		CLASSIFIED REDUCED BENS @ 38.15%		CLASSIFIED REDUCED BENS @ 38.75%	
125					$0.00		$0.00	
126			3XXX		CERTIFICATED REDUCED BENS @ 23.35%		CERTIFICATED REDUCED BENS @ 23.35%	
127					$0.00		$0.00	
128			3XXX		3000s IN 0020 SALARY		REMOVE ESSER ANCIL	
129							$0.00	
130								
131			4XXX		REMOVE 4XXX 0020		REMOVE TEXTBOOK ADOPT & 4XXX 0020	
132							$0.00	
133			4XXX		REMOVE TEXTBOOK ADOPTION		REDUCE 4XXX PER HISTORICAL AVG	
134								
135			5XXX		REDUCE 5800s PER HISTORICAL AVG		REDUCE 5800s PER HISTORICAL AVG	
136							$0.00	
137			5XXX		PROP & LIAB INS INCRE 30% 5450 OBJ		PROP & LIAB INS INCRE 30% 5450 OBJ	
138					$1,000,000.00		$1,000,000.00	
139			6XXX		REDUCE 6XXX RES 1914 F.S.			
140								
141			6XXX		REMOVE 6XXX 0020		REMOVE 6XXX 0020	
142								
143			7XXX		ADJ FOR COVID RESOURCES OFFSET			
144					ESSERs, ELOG, IPIG, UNIV PK			
145								
146								
147			4%		4%		4%	

	A	B	C	D	E	F	G	H
1	DESCRIPTION	OBJECT CODES	2023-24 BUDGET		2024-25 PROJECTION		2025-26 PROJECTION	
2	A. REVENUES AND OTHER FINNANCING SOURCES							
3	1. LCFF/Revenue Limit Sources	8010-8099	$0.00		$0.00		$0.00	
4	2. Federal Revenues	8100-8299	$16,356,264.00		$6,882,781.00		$6,882,781.00	
5	3. Other State Revenues	8300-8599	$15,401,461.00		$12,852,119.44		$12,846,542.36	
6	4. Other Local Revenues	8600-8799	$13,538,999.00		$13,759,617.06		$14,044,624.90	
7	5. Other Financing Sources							
8	a. Transfers In	8900-8929	$0.00		$0.00		$0.00	
9	b. Other Sources	8930-8979	$0.00		$0.00		$0.00	
10	c. Contributions	8980-8999	$35,509,406.00		$35,539,406.00		$35,539,406.00	
11	6. Total		$80,806,130.00		$69,033,923.50		$69,313,354.26	
12								
13	B. EXPENDITURES AND OTHER FINANCING USES							
14	1. Certificated Salaries							
15	a. Base Salaries				$23,392,533.00		$23,734,063.98	
16	b. Step & Column Adjustment				$341,530.98		$346,517.33	
17	c. Cost of Living Adjustment				$0.00		$0.00	
18	d. Other Adjustments				$0.00		$0.00	
19	e. Total Certificated Salaries	1000-1999	$23,392,533.00		$23,734,063.98		$24,080,581.32	
20	2. Classified Salaries							
21	a. Base Salaries				$12,357,647.00		$12,520,767.94	
22	b. Step & Column Adjustment				$163,120.94		$165,274.14	
23	c. Cost of Living Adjustment				$0.00		$0.00	
24	d. Other Adjustments				$0.00		$0.00	
25	e. Total Classified Salaries	2000-2999	$12,357,647.00		$12,520,767.94		$12,686,042.08	
26	3. Employee Benefits	3000-3999	$25,644,645.00		$26,169,176.98		$26,887,730.44	
27	4. Books and Supplies	4000-4999	$3,819,148.00		$3,819,148.00		$3,819,148.00	
28	5. Services and Other Operating Expenditures	5000-5999	$13,523,916.00		$13,523,916.00		$13,523,916.00	
29	6. Capital Outlay	6000-6999	$2,177,933.00		$139,200.00		$139,200.00	
30	7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299,7400-7499	$400,000.00		$400,000.00		$400,000.00	
31	8. Other Outgo - Transfers of Indirect Costs	7300-7399	$747,979.00		$747,979.00		$747,979.00	
32	9. Other Financing Uses							
33	a. Transfers Out	7600-7629	$0.00		$0.00		$0.00	
34	b. Other Uses	7630-7699	$0.00		$0.00		$0.00	
35	10. Other Adjustments							
36	11. Total		$82,063,801.00		$81,054,251.90		$82,284,596.84	
37								
38	c. NET INCREASE (DECREASE) IN FUND BALANCE		($1,257,671.00)		($12,020,328.40)		($12,971,242.58)	
39								
40	D. FUND BALANCE							
41	1. Net Beginning Fund Balance	9791	$27,337,171.00		$26,079,500.00		$14,059,171.60	
42	2. Ending Fund Balance		$26,079,500.00		$14,059,171.60		$1,087,929.02	
43	3. Components of Ending Fund Balance							
44	a. Nonspendable	9710-9719	$0.00		$0.00		$0.00	
45	b. Restricted	9740	$26,079,500.00		$14,059,171.60		$1,087,929.02	
46	c. Committed							
47	1. Stabilization Arrangements	9750						
48	2. Other Commitments	9760						
49	d. Assigned	9780						
50	e. Unassigned/Unappropriated							
51	1. Reserve for Economic Uncertainties	9789						
52	2. Unassigned/Unappropriated	9790	$0.00		$0.00		$0.00	
53	f. Total Components of Ending Fund Balance		$26,079,500.00	√	$14,059,171.60	√	$1,087,929.02	
54								
55		FUNDED ADA	15,076.31		14,586.83		14,272.86	
56		COLA	8.22%		3.94%		3.29%	
57			OBJECT					
58		AB-602 23-24 $887.40/ADA	8792		COLA AB-602 $887.40*1.0394=$922.36		COLA AB-602 $922.36*1.0329=$952.70	
59			$0.00		$489,808.83		$422,554.59	
60			8590		DEC REV FOR RES 6300 (LESS 222.68 x $67)		DEC REV FOR RES 6300 (LESS 83.24 X $67	
61					($14,919.56)		($5,577.08)	
62			8792		DEC REV RES 6500 (LESS 222.68 x 922.36)		DEC REV RES 6500 (LESS 83.24 x $952.70)	
63					($269,190.77)		($79,302.75)	
64			8290		23-24 COVID RESOURCES ESSERs		24-25 COVID RESOURCES ESSERs	
65					($9,473,483.00)			
66			8710				REDUCE OUT OF HOME CARE PER VCOE	
67							($58,244.00)	
68								
69			8590		REDUCE 8590 REV FOR RES 6053, 7422		REDUCE 8590 REV FOR RES 2600,	
70					($2,534,422.00)			
71			8980		INCREASE 8150 FOR INS INCREASE		INCREASE 8150 FOR INS INCREASE	
72					$30,000.00		$30,000.00	
73								
74			1XXX		STEP/COL INCREASE		STEP/COL INCREASE	
75			$23,392,533.00		1.46%		1.46%	
76			$23,734,063.98		$341,530.98		$346,517.33	
77			1XXX		REMOVE SALARY FROM ESSER 8 FTEs		REMOVE SALARY FROM ESSER	
78					RESOURCE 3212		RESOURCE 3212	
79								
80			1XXX		ADJ FOR COVID RESOURCES		REMOVE COVID EXP MULTI RES	
81					ESSERs, ELOG, IPIG, UNIV PK			
82								
83			1XXX		LRBG FOR MAINTAIN POSITIONS		LRBG FOR MAINTAIN POSITIONS	
84								
85								
86		**SUBTRACT**	2XXX		STEP/COL INCREASE		STEP/COL INCREASE	
87		**RES 7690 (used in the 31XX below)**	$12,357,647.00		1.32%		1.32%	
88		$8,084,848	$12,520,767.94		$163,120.94		$165,274.14	
89								
90			2XXX		ADJ FOR COVID RESOURCES		ADJ FOR COVID RESOURCES	
91					ESSERs, ELOG, IPIG, UNIV PK			
92								
93			2XXX		LRBG FOR MAINTAIN POSITIONS			
94								
95								
96			31XX- 19.10%		%STRS NO RATE CHANGE 19.10%		%STRS NO RATE CHANGE 19.10%	
97		$4,373,762.00			$23,201,547.95		$23,507,808.38	
98		$22,899,277.49						
99			32XX- 25.37%		PERS INCREASE 1.02% TO 27.7%		PERS INCREASE .6% TO 28.3%	
100		$3,105,581.00			$13,734,503.14		$13,885,582.67	
101		$13,555,569.62			$140,091.93		$152,741.41	
102			34XX		H&W 5% INCREASE		H&W 5% INCREASE	
103			$7,688,801.00		$384,440.05		$403,662.05	
104			3XXX		ANCIL @ 23.5%ESSER, EEBC		ANCIL @ 23.5% LRBG	
105							$162,150.00	
106								
107								
108			3XXX		ADJ FOR COVID RESOURCES		ADJ FOR COVID RESOURCES	
109					ESSERs, ELOG, IPIG, UNIV PK			
110								
111								
112			4XXX		REMOVE RES 6300 TEXTBOOK		REMOVE RES 6300 TEXTBOOK	
113							$0.00	
114			4XXX		ADJ FOR COVID RESOURCES		ADJ FOR COVID RESOURCES	
115								
116			5XXX		REDUCE 8150 CLOSER TO 3%		REDUCE 8150 CLOSER TO 3%	
117								
118			5XXX		ADJ FOR COVID RESOURCES		ADJ FOR COVID RESOURCES	
119								
120			6XXX		ADJ FOR 7422 RESOURCE HVAC		ADJ FOR COVID RESOURCES	
121					($2,038,733.00)			
122			7XXX		ADJ FOR COVID RESOURCES		ADJ FOR COVID RESOURCES	
123								

23-24
ADOPTED
COMBINED MYP

	A	B	C	D	E	F	G	H
1	DESCRIPTION	OBJECT CODES	2023-24 BUDGET		2024-25 PROJECTION		2025-26 PROJECTION	
2	A. REVENUES AND OTHER FINNANCING SOURCES							
3	1. LCFF/Revenue Limit Sources	8010-8099	$186,257,721.00		$187,570,940.00		$189,011,679.00	
4	2. Federal Revenues	8100-8299	$16,606,264.00		$7,132,781.00		$7,132,781.00	
5	3. Other State Revenues	8300-8599	$18,658,253.00		$16,054,503.84		$16,076,684.96	
6	4. Other Local Revenues	8600-8799	$14,624,599.00		$14,845,217.06		$15,130,224.90	
7	5. Other Financing Sources		$0.00		$0.00		$0.00	
8	a. Transfers In	8900-8929	$1,118,713.00		$1,118,713.00		$1,118,713.00	
9	b. Other Sources	8930-8979	$0.00		$0.00		$0.00	
10	c. Contributions (MUST EQUAL ZERO)	8980-8999	$0.00		$0.00		$0.00	
11	6. Total		$237,265,550.00		$226,722,154.90		$228,470,082.86	
12			$0.00		$0.00		$0.00	
13	B. EXPENDITURES AND OTHER FINANCING USES		$0.00		$0.00		$0.00	
14	1. Certificated Salaries		$0.00		$0.00		$0.00	
15	a. Base Salaries		$0.00		$94,158,259.00		$94,628,243.58	
16	b. Step & Column Adjustment		$0.00		$1,374,710.58		$1,381,572.36	
17	c. Cost of Living Adjustment		$0.00		$0.00		$0.00	
18	d. Other Adjustments		$0.00		($904,726.00)		($723,780.80)	
19	e. Total Certificated Salaries	1000-1999	$94,158,259.00		$94,628,243.58		$95,286,035.14	
20	2. Classified Salaries		$0.00		$0.00		$0.00	
21	a. Base Salaries		$0.00		$36,339,717.00		$36,819,401.26	
22	b. Step & Column Adjustment		$0.00		$479,684.26		$486,016.10	
23	c. Cost of Living Adjustment		$0.00		$0.00		$0.00	
24	d. Other Adjustments		$0.00		$0.00		$0.00	
25	e. Total Classified Salaries	2000-2999	$36,339,717.00		$36,819,401.26		$37,305,417.37	
26	3. Employee Benefits	3000-3999	$69,547,486.00		$70,810,215.38		$72,279,174.68	
27	4. Books and Supplies	4000-4999	$6,722,336.00		$6,722,336.00		$6,722,336.00	
28	5. Services and Other Operating Expenditures	5000-5999	$29,645,709.00		$31,645,709.00		$33,645,709.00	
29	6. Capital Outlay	6000-6999	$2,694,544.00		$655,811.00		$655,811.00	
30	7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299,7400-7499	$759,579.00		$759,579.00		$759,579.00	
31	8. Other Outgo - Transfers of Indirect Costs	7300-7399	($520,000.00)		($520,000.00)		($520,000.00)	
32	9. Other Financing Uses		$0.00		$0.00		$0.00	
33	a. Transfers Out	7600-7629	$0.00		$0.00		$0.00	
34	b. Other Uses	7630-7699	$0.00		$0.00		$0.00	
35	10. Other Adjustments		$0.00		$0.00		$0.00	
36	11. Total		$239,347,630.00		$241,521,295.23		$246,134,062.18	
37								
38	c. NET INCREASE (DECREASE) IN FUND BALANCE		($2,082,080.00)		($14,799,140.33)		($17,663,979.32)	
39								
40	D. FUND BALANCE							
41	1. Net Beginning Fund Balance		$50,851,305.00		$48,769,225.00		$33,970,084.67	
42	2. Ending Fund Balance		$48,769,225.00		$33,970,084.67		$16,306,105.37	
43	3. Components of Ending Fund Balance		$0.00		$0.00		$0.00	
44	a. Nonspendable	9710-9719	$181,548.00		$181,548.00		$181,548.00	
45	b. Restricted	9740	$26,079,500.00		$14,059,171.60		$1,087,929.02	
46	c. Committed		$0.00		$0.00		$0.00	
47	1. Stabilization Arrangements	9750	$0.00		$0.00		$0.00	
48	2. Other Commitments	9760	$0.00		$0.00		$0.00	
49	d. Assigned	9780	$11,877,862.00		$6,958,309.00		$3,148,273.00	
50	e. Unassigned/Unappropriated		$0.00		$0.00		$0.00	
51	1. Reserve for Economic Uncertainties	9789	$9,575,424.00		$9,660,851.81		$9,845,362.49	
52	2. Unassigned/Unappropriated	9790	$1,054,891.00		$3,110,204.27		$2,042,992.85	
53	f. Total Components of Ending Fund Balance		$48,769,225.00	√	$33,970,084.67	√	$16,306,105.36	√
54								
55	E. AVAILABLE RESERVES							
56	1. General Fund							
57	a. Stabilization Arrangements	9750	$0.00					
58	b. Reserve for Economic Uncertainties	9789	$9,575,424.00		$9,660,851.81		$9,845,362.49	
59	c. Unassigned/Unappropriated	9790	$1,054,891.00		$3,110,204.27		$2,042,992.85	
60	d. Negative Restricted Ending Balances							
61	(Negative resources 2000-9999)	979Z						
62	2. Special Reserve Fund - Noncaapital Outlay (Fund 17)							
63	a. Stabilization Arrangements	9750	$0.00					
64	b. Reserve for Economic Uncertainties	9789	$0.00					
65	c. Unassigned/Unappropriated	9790	$0.00					
66	3. Total Available Reserves- by Amount (Sum E1a thru E2c)		$10,630,315.00		$12,771,056.08		$11,888,355.34	
67	4. Total Available Reserves - By Percent (Line E3 divided by Line F3c)		4.44%		5.29%		4.83%	
68								
69	F. RECOMMENDED RESERVES							
70	1. Special Ed Pass Thru	NO						
71								
72	2. District Proj P-2 ADA		14,233.23		14,010.55		13,927.31	
73	Used to determine the reserve standard percentage level on line F3d							
74	Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4							
75	3. Calculating the Reserves							
76	a. Expenditures and Other Financing Uses (Line B11)		$239,347,630.00		$241,521,295.23		$246,134,062.18	
77	b. Plus: Special Education Pass-through Funds							
78	c. Total Expenditures and Other Financing Uses		$239,347,630.00		$241,521,295.23		$246,134,062.18	
79	(Line F3a plus line f3b)							
80	d. Reserve Standard Percentage Level		3%		3%		3%	
81	e. Reserve Standard - By Percent (Line F3c times F3d)		$7,180,428.90		$7,245,638.86		$7,384,021.87	
82	f. Reserve Standard - By Amount							
83	(Refer to Form 01CS, Criterion 10 for calculation details)		$0.00		$0.00		$0.00	
84	g. Reserve Standard (Greater of Line F3e or F3f)		$7,180,428.90		$7,245,638.86		$7,384,021.87	
85	h Available Reserves (line E3) Meet Reserve Standard (Line F3g)		yes		yes		yes	
86								
87								

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):	14,233.23
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	15,703	15,719		
Charter School				
Total ADA	**15,703**	**15,719**	**N/A**	**Met**
Second Prior Year (2021-22)				
District Regular	15,719	15,705		
Charter School				
Total ADA	**15,719**	**15,705**	**0.1%**	**Met**
First Prior Year (2022-23)				
District Regular	15,284	15,452		
Charter School		0		
Total ADA	**15,284**	**15,452**	**N/A**	**Met**
Budget Year (2023-24)				
District Regular	15,072			
Charter School	0			
Total ADA	**15,072**			

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): 14,233.2

District's Enrollment Standard Percentage Level: 1.0%

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2020-21)				
District Regular	16,037	15,951		
Charter School				
Total Enrollment	**16,037**	**15,951**	**0.5%**	**Met**
Second Prior Year (2021-22)				
District Regular	15,766	15,711		
Charter School				
Total Enrollment	**15,766**	**15,711**	**0.3%**	**Met**
First Prior Year (2022-23)				
District Regular	15,461	15,597		
Charter School				
Total Enrollment	**15,461**	**15,597**	**N/A**	**Met**
Budget Year (2023-24)				
District Regular	15,390			
Charter School				
Total Enrollment	**15,390**			

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	15,719	15,951	
Charter School		0	
Total ADA/Enrollment	**15,719**	**15,951**	**98.5%**
Second Prior Year (2021-22)			
District Regular	14,454	15,711	
Charter School	0		
Total ADA/Enrollment	**14,454**	**15,711**	**92.0%**
First Prior Year (2022-23)			
District Regular	14,534	15,597	
Charter School			
Total ADA/Enrollment	**14,534**	**15,597**	**93.2%**
		Historical Average Ratio:	94.6%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	**95.1%**

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	14,233	15,390		
Charter School	0			
Total ADA/Enrollment	**14,233**	**15,390**	**92.5%**	**Met**
1st Subsequent Year (2024-25)				
District Regular	14,001	15,149		
Charter School				
Total ADA/Enrollment	**14,001**	**15,149**	**92.4%**	**Met**
2nd Subsequent Year (2025-26)				
District Regular	13,918	15,059		
Charter School				
Total ADA/Enrollment	**13,918**	**15,059**	**92.4%**	**Met**

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or COLA[1] and its economic recovery target payment, plus or minus one percent.

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

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

Projected LCFF Revenue

		Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Step 1 - Change in Population					
a.	ADA (Funded) (Form A, lines A6 and C4)	15,456.23	15,076.31	14,586.83	14,272.86
b.	Prior Year ADA (Funded)		15,456.23	15,076.31	14,586.83
c.	Difference (Step 1a minus Step 1b)		(379.92)	(489.48)	(313.97)
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		(2.46%)	(3.25%)	(2.15%)
Step 2 - Change in Funding Level					
a.	Prior Year LCFF Funding		186,257,721.00	187,570,940.00	189,011,679.00
b1.	COLA percentage		8.22%	3.94%	3.29%
b2.	COLA amount (proxy for purposes of this criterion)		15,310,384.67	7,390,295.04	6,218,484.24
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)			5.76%	.69%	1.14%
	LCFF Revenue Standard (Step 3, plus/minus 1%):		**4.76% to 6.76%**	**-0.31% to 1.69%**	**0.14% to 2.14%**

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	65,976,493.00	65,976,493.00	65,976,493.00	65,976,493.00
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)	175,571,128.00	186,257,721.00	187,570,940.00	189,011,679.00
District's Projected Change in LCFF Revenue:		6.09%	.71%	.77%
LCFF Revenue Standard		**4.76% to 6.76%**	**-0.31% to 1.69%**	**0.14% to 2.14%**
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2020-21)	114,922,911.45	125,844,304.18	91.3%
Second Prior Year (2021-22)	118,034,895.63	140,169,501.33	84.2%
First Prior Year (2022-23)	137,921,075.00	161,528,154.00	85.4%
		Historical Average Ratio:	87.0%

	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):	**84.0% to 90.0%**	**84.0% to 90.0%**	**84.0% to 90.0%**

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form MYP, Lines B1-B3)	Total Expenditures (Form MYP, Lines B1-B8, B10)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
Budget Year (2023-24)	138,650,637.00	157,283,829.00	88.2%	Met
1st Subsequent Year (2024-25)	139,833,851.00	160,467,043.00	87.1%	Met
2nd Subsequent Year (2025-26)	141,216,273.00	163,849,465.00	86.2%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	5.76%	.69%	1.14%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	**-4.24% to 15.76%**	**-9.31% to 10.69%**	**-8.86% to 11.14%**
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	0.76% to 10.76%	-4.31% to 5.69%	-3.86% to 6.14%

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)	17,221,687.00		
Budget Year (2023-24)	16,606,264.00	(3.57%)	Yes
1st Subsequent Year (2024-25)	7,132,781.00	(57.05%)	Yes
2nd Subsequent Year (2025-26)	7,132,781.00	0.00%	No

Explanation: (required if Yes)
23-24: Title I revenue per CDE decreased, ELOG resources 3216-3219 decreased from prior year based on spending plan. 24-25: Revenues for ESSER II 3213 & ESSER III LL 3214 completed in 23-24 per spending plan and are not in 24-25.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2022-23)	34,614,608.00		
Budget Year (2023-24)	18,658,253.00	(46.10%)	Yes
1st Subsequent Year (2024-25)	16,054,503.00	(13.95%)	Yes
2nd Subsequent Year (2025-26)	16,076,685.00	.14%	No

Explanation: (required if Yes)
23-24: ELOP 2600 revenue not budgeted because amount is not known yet. CTEIG 6387 projected revenues decreased. Strong Workforce 6388 projected revenues decreased. The following resources do not have revenues in 23-24, the revenues were all received in 22-23: 6547, 6762 and 7435. 24-25: Resources 6053 and 7422 do not have revenues in 24-25, they end in 23-24.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2022-23)	17,807,565.00		
Budget Year (2023-24)	14,624,599.00	(17.87%)	Yes
1st Subsequent Year (2024-25)	14,845,217.00	1.51%	No
2nd Subsequent Year (2025-26)	15,130,225.00	1.92%	No

Explanation: (required if Yes)
23-24: Some of the local revenues, like the school gift accounts, are not budgeted until received.

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

First Prior Year (2022-23)	12,956,329.00		
Budget Year (2023-24)	6,722,336.00	(48.12%)	Yes
1st Subsequent Year (2024-25)	6,722,336.00	0.00%	No
2nd Subsequent Year (2025-26)	6,722,336.00	0.00%	No

Explanation: (required if Yes)
23-24: There was a textbook adoption for science and world language in 22-23 that is not in 23-24.

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

First Prior Year (2022-23)	33,538,790.00		
Budget Year (2023-24)	29,645,709.00	(11.61%)	Yes
1st Subsequent Year (2024-25)	31,645,709.00	6.75%	Yes
2nd Subsequent Year (2025-26)	33,645,709.00	6.32%	Yes

Explanation: (required if Yes)
23-24: Sub agreements were reduced in budget per historical data. 24-25 and 25-26 both have increases due to projected liability and property insurance increases.

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

DATA ENTRY: All data are extracted or calculated.

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
First Prior Year (2022-23)	69,643,860.00		
Budget Year (2023-24)	49,889,116.00	(28.37%)	Not Met
1st Subsequent Year (2024-25)	38,032,501.00	(23.77%)	Not Met
2nd Subsequent Year (2025-26)	38,339,691.00	.81%	Met

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

First Prior Year (2022-23)	46,495,119.00		
Budget Year (2023-24)	36,368,045.00	(21.78%)	Not Met
1st Subsequent Year (2024-25)	38,368,045.00	5.50%	Met
2nd Subsequent Year (2025-26)	40,368,045.00	5.21%	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)
23-24: Title I revenue per CDE decreased, ELOG resources 3216-3219 decreased from prior year based on spending plan. 24-25: Revenues for ESSER II 3213 & ESSER III LL 3214 completed in 23-24 per spending plan and are not in 24-25.

Explanation: Other State Revenue (linked from 6B if NOT met)
23-24: ELOP 2600 revenue not budgeted because amount is not known yet. CTEIG 6387 projected revenues decreased. Strong Workforce 6388 projected revenues decreased. The following resources do not have revenues in 23-24, the revenues were all received in 22-23: 6547, 6762 and 7435. 24-25: Resources 6053 and 7422 do not have revenues in 24-25, they end in 23-24.

Explanation: Other Local Revenue (linked from 6B if NOT met)
23-24: Some of the local revenues, like the school gift accounts, are not budgeted until received.

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)

23-24: There was a textbook adoption for science and world language in 22-23 that is not in 23-24.

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

23-24: Sub agreements were reduced in budget per historical data. 24-25 and 25-26 both have increases due to projected liability and property insurance increases.

7. CRITERION: Facilities Maintenance

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

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

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

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

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

   b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223): 0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

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)	221,789,299.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)				
		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution[1] to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	221,789,299.00	6,653,678.97	7,207,488.00	Met

[1] Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves[1] as a percentage of total expenditures and other financing uses[2] in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

		Third Prior Year (2020-21)	Second Prior Year (2021-22)	First Prior Year (2022-23)
1.	District's Available Reserve Amounts (resources 0000-1999)			
	a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
	b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	0.00	0.00	9,964,338.00
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	33,024,210.69	34,263,192.36	1,068,925.00
	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)	33,024,210.69	34,263,192.36	11,033,263.00
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	195,391,274.63	212,630,595.45	244,732,265.00
	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)	195,391,274.63	212,630,595.45	244,732,265.00
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	16.9%	16.1%	4.5%
	District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	**5.6%**	**5.4%**	**1.5%**

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2020-21)	1,694,093.79	125,844,304.18	N/A	Met
Second Prior Year (2021-22)	1,852,433.62	140,169,501.33	N/A	Met
First Prior Year (2022-23)	(11,684,757.00)	161,528,154.00	7.2%	Not Met
Budget Year (2023-24) (Information only)	(824,409.00)	157,283,829.00		

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)

22-23 Deficit spending due to spending down some remaining Discretionary funds in resource 0020 and Lottery 1100 balances. Increased Health & Welfare (medical insurance) costs, which are planned to be addressed in negotiations.

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):	14,238
District's Fund Balance Standard Percentage Level:	**1.0%**

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance [2] (Form 01, Line F1e, Unrestricted Column) Original Budget	Estimated/Unaudited Actuals	Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
Third Prior Year (2020-21)	30,145,063.00	31,652,363.27	N/A	Met
Second Prior Year (2021-22)	28,048,667.00	33,346,457.06	N/A	Met
First Prior Year (2022-23)	30,065,447.00	35,198,891.00	N/A	Met
Budget Year (2023-24) (Information only)	23,514,134.00			

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	14,233	14,001	13,918
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? Yes

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

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

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	0.00		

10B. Calculating the District's Reserve Standard

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

All other data are extracted or calculated.

		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	239,347,630.00	241,521,295.00	246,134,061.00
2.	Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3.	Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	239,347,630.00	241,521,295.00	246,134,061.00
4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	7,180,428.90	7,245,638.85	7,384,021.83
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)	**7,180,428.90**	**7,245,638.85**	**7,384,021.83**

10C. Calculating the District's Budgeted Reserve Amount

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

All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	General Fund - Stabilization Arrangements			
	(Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2.	General Fund - Reserve for Economic Uncertainties			
	(Fund 01, Object 9789) (Form MYP, Line E1b)	9,575,424.00	9,660,852.00	9,845,362.00
3.	General Fund - Unassigned/Unappropriated Amount			
	(Fund 01, Object 9790) (Form MYP, Line E1c)	1,054,891.00	3,110,204.00	2,042,994.00
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)	10,630,315.00	12,771,056.00	11,888,356.00
9.	District's Budgeted Reserve Percentage (Information only)			
	(Line 8 divided by Section 10B, Line 3)	4.44%	5.29%	4.83%
	District's Reserve Standard			
	(Section 10B, Line 7):	**7,180,428.90**	**7,245,638.85**	**7,384,021.83**
	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)	(33,615,195.00)			
Budget Year (2023-24)	(35,509,406.00)	1,894,211.00	5.6%	Met
1st Subsequent Year (2024-25)	(35,539,406.00)	30,000.00	.1%	Met
2nd Subsequent Year (2025-26)	(35,539,406.00)	0.00	0.0%	Met
1b. **Transfers In, General Fund ***				
First Prior Year (2022-23)	1,158,634.00			
Budget Year (2023-24)	1,118,713.00	(39,921.00)	(3.4%)	Met
1st Subsequent Year (2024-25)	1,118,713.00	0.00	0.0%	Met
2nd Subsequent Year (2025-26)	1,118,713.00	0.00	0.0%	Met
1c. **Transfers Out, General Fund ***				
First Prior Year (2022-23)	0.00			
Budget Year (2023-24)	0.00	0.00	0.0%	Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	Met

1d. **Impact of Capital Projects**

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

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments[1] and their annual required payments for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For: Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2023
Leases	3	Surplus Property Fund 215	7438 & 7439 Debt Service Principal and Interest.	256,494
Certificates of Participation	1	Surplus Property Fund 215	7439 Other	1,710,000
General Obligation Bonds	22	Go Bond Interest and Redemption Fund 510 & 520.	7433 & 7434 Bond Redemption.	364,940,158
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		Various Funds	1XXX-2XXX	875,221

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

TOTAL:				367,781,873

Type of Commitment (continued)	Prior Year (2022-23) Annual Payment (P & I)	Budget Year (2023-24) Annual Payment (P & I)	1st Subsequent Year (2024-25) Annual Payment (P & I)	2nd Subsequent Year (2025-26) Annual Payment (P & I)
Leases	190,978	105,903	105,904	51,614
Certificates of Participation	1,420,000	1,710,000	0	0
General Obligation Bonds	21,422,228	20,913,888	18,677,563	18,141,288
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	20,000	25,000	25,000	25,000
Other Long-term Commitments (continued):				
Total Annual Payments:	23,053,206	22,754,791	18,808,467	18,217,902
Has total annual payment increased over prior year (2022-23)?		**No**	**No**	**No**

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

1 Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5): Yes

2. For the district's OPEB:
   a. Are they lifetime benefits? No
   b. Do benefits continue past age 65? No
   c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

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

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

Self-Insurance Fund	Governmental Fund
0	3,797,161

4. OPEB Liabilities

a. Total OPEB liability	19,626,968.00
b. OPEB plan(s) fiduciary net position (if applicable)	
c. Total/Net OPEB liability (Line 4a minus Line 4b)	19,626,968.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	6/30/2023

5. OPEB Contributions

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	944,625.00	963,518.00	982,788.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	523,725.00	534,200.00	544,884.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	161,340.00	164,567.00	167,858.00
d. Number of retirees receiving OPEB benefits	129.00	135.00	135.00

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:

Worker's Compensation: Funded with 2.75% salary contribution, basis of evaluation is actuarial from 4-22-22, and the level of risk is approximately 55%.

3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs	8,513,293.00
b. Unfunded liability for self-insurance programs	0.00

4. Self-Insurance Contributions

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
a. Required contribution (funding) for self-insurance programs	3,741,079.00	3,815,901.00	3,892,219.00
b. Amount contributed (funded) for self-insurance programs	3,680,509.00	3,754,119.00	3,829,201.00

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	820.52	830.3	820.3	812.30

Certificated (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year? — No

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

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

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

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

6.	Cost of a one percent increase in salary and statutory benefits	909309		
		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
7.	Amount included for any tentative salary schedule increases	0	0	0

Certificated (Non-management) Health and Welfare (H&W) Benefits		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	14944239	15691451	16476024
3.	Percent of H&W cost paid by employer	98.0%	98.0%	98.0%
4.	Percent projected change in H&W cost over prior year	5.0%	5.0%	5.0%

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	1046030	1060883	1075948
3.	Percent change in step & column over prior year	1.4%	1.4%	1.4%

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

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of classified(non - management) FTE positions	748.7	770.3	770.3	770.3

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year? No

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

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

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

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

6.	Cost of a one percent increase in salary and statutory benefits	374251		
		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
7.	Amount included for any tentative salary schedule increases	0	0	0

Classified (Non-management) Health and Welfare (H&W) Benefits		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	9045913	9498208	9973119
3.	Percent of H&W cost paid by employer	98.0%	98.0%	98.0%
4.	Percent projected change in H&W cost over prior year	5.0%	5.0%	5.0%

Classified (Non-management) Prior Year Settlements				
Are any new costs from prior year settlements included in the budget?		No		
	If Yes, amount of new costs included in the budget and MYPs			
	If Yes, explain the nature of the new costs:			

Classified (Non-management) Step and Column Adjustments		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	364318	369127	374000
3.	Percent change in step & column over prior year	1.3%	1.3%	1.3%

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

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of management, supervisor, and confidential FTE positions	181.39	171.4	171.4	171.4

Management/Supervisor/Confidential
Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year? — No

If Yes, complete question 2.

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

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

Negotiations Settled

		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
2.	Salary settlement:			
	Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
	Total cost of salary settlement			
	% change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

3.	Cost of a one percent increase in salary and statutory benefits	249509

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

Management/Supervisor/Confidential Health and Welfare (H&W) Benefits		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	3186069	3345373	3512641
3.	Percent of H&W cost paid by employer	98.0%	98.0%	98.0%
4.	Percent projected change in H&W cost over prior year	5.0%	5.0%	5.0%

Management/Supervisor/Confidential Step and Column Adjustments		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step and column adjustments	186190	187940	189706
3.	Percent change in step & column over prior year	.9%	.9%	.9%

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

S9. Local Control and Accountability Plan (LCAP)

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

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

1. Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?	Yes
2. Adoption date of the LCAP or an update to the LCAP.	Jun 27, 2023

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

ADDITIONAL FISCAL INDICATORS

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

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

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review